

Mr. Speaker, as the father of an injured Army soldier, I thank God every day that my son returned home safely, and it pains me to know that there are still brave men and women who have not been recovered. This bipartisan resolution makes it clear that we as Americans take the promises we make to our servicemembers and their families very seriously, and we are hopeful that future trade partners will become partners in our ongoing recovery efforts.

Mr. Speaker, according to the Department of Defense, more than 80,000 American citizens who served in the Vietnam war, the Korean war, and World War II are still missing in action, and I will not rest until all of our men and women are returned home. These American heroes deserve no less.

I strongly urge my colleagues on both sides of the aisle to support H. Res. 56.

#### PERMISSION TO MODIFY ORDER OF HOUSE OF JUNE 10, 2015, REGARDING CONSIDERATION OF H.R. 1295, IRS BUREAUCRACY REDUCTION AND JUDICIAL REVIEW ACT

Mr. BYRNE. Mr. Speaker, I ask unanimous consent that the order of the House of June 10, 2015, regarding consideration of the Senate amendments to H.R. 1295, be modified by striking "printed" and inserting "submitted for printing."

The SPEAKER pro tempore (Mr. CURBELO of Florida). Is there objection to the request of the gentleman from Alabama?

There was no objection.

#### DEPARTMENT OF DEFENSE APPROPRIATIONS ACT, 2016

The SPEAKER pro tempore (Mr. THOMPSON of Pennsylvania). Pursuant to House Resolution 303 and rule XVIII, the Chair declares the House in the Committee of the Whole House on the state of the Union for the further consideration of the bill, H.R. 2685.

Will the gentleman from Florida (Mr. CURBELO) kindly take the chair.

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#### IN THE COMMITTEE OF THE WHOLE

Accordingly, the House resolved itself into the Committee of the Whole House on the state of the Union for the further consideration of the bill (H.R. 2685) making appropriations for the Department of Defense for the fiscal year ending September 30, 2016, and for other purposes, with Mr. CURBELO of Florida (Acting Chair) in the chair.

The Clerk read the title of the bill.

The Acting CHAIR. When the Committee of the Whole rose earlier today, an amendment offered by the gentleman from Virginia (Mr. FORBES) had been disposed of, and the bill had been read through page 162, line 25.

The Clerk will read the last two lines of the bill.

The Clerk read as follows:

This Act may be cited as the "Department of Defense Appropriations Act, 2016".

Mr. FRELINGHUYSEN. Mr. Chair, I move that the Committee do now rise. The motion was agreed to.

Accordingly, the Committee rose; and the Speaker pro tempore (Mr. THOMPSON of Pennsylvania) having assumed the chair, Mr. CURBELO of Florida, Acting Chair of the Committee of the Whole House on the state of the Union, reported that that Committee, having had under consideration the bill (H.R. 2685) making appropriations for the Department of Defense for the fiscal year ending September 30, 2016, and for other purposes, had come to no resolution thereon.

#### IRS BUREAUCRACY REDUCTION AND JUDICIAL REVIEW ACT

Mr. RYAN of Wisconsin. Mr. Speaker, pursuant to the order of the House of June 10, 2015, as modified by the order of the House of today, I call up the bill (H.R. 1295) to amend the Internal Revenue Code of 1986 to improve the process for making determinations with respect to whether organizations are exempt from taxation under section 501(c)(4) of such Code, with the Senate amendments thereto, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore (Mr. CURBELO of Florida). The Clerk will designate the Senate amendments.

Senate amendments:

Strike all after the enacting clause and insert the following:

#### SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

(a) *SHORT TITLE.*—This Act may be cited as the "Trade Preferences Extension Act of 2015".

(b) *TABLE OF CONTENTS.*—The table of contents for this Act is as follows:

Sec. 1. Short title; table of contents.

#### TITLE I—EXTENSION OF AFRICAN GROWTH AND OPPORTUNITY ACT

Sec. 101. Short title.

Sec. 102. Findings.

Sec. 103. Extension of African Growth and Opportunity Act.

Sec. 104. Modifications of rules of origin for duty-free treatment for articles of beneficiary sub-Saharan African countries under Generalized System of Preferences.

Sec. 105. Monitoring and review of eligibility under Generalized System of Preferences.

Sec. 106. Promotion of the role of women in social and economic development in sub-Saharan Africa.

Sec. 107. Biennial AGOA utilization strategies.

Sec. 108. Deepening and expanding trade and investment ties between sub-Saharan Africa and the United States.

Sec. 109. Agricultural technical assistance for sub-Saharan Africa.

Sec. 110. Reports.

Sec. 111. Technical amendments.

Sec. 112. Definitions.

#### TITLE II—EXTENSION OF GENERALIZED SYSTEM OF PREFERENCES

Sec. 201. Extension of Generalized System of Preferences.

Sec. 202. Authority to designate certain cotton articles as eligible articles only for least-developed beneficiary developing countries under Generalized System of Preferences.

Sec. 203. Application of competitive need limitation and waiver under Generalized System of Preferences with respect to articles of beneficiary developing countries exported to the United States during calendar year 2014.

Sec. 204. Travel goods.

#### TITLE III—EXTENSION OF PREFERENTIAL DUTY TREATMENT PROGRAM FOR HAITI

Sec. 301. Extension of preferential duty treatment program for Haiti.

#### TITLE IV—TARIFF CLASSIFICATION OF CERTAIN ARTICLES

Sec. 401. Tariff classification of recreational performance outerwear.

Sec. 402. Duty treatment of specialized athletic footwear.

Sec. 403. Effective date.

#### TITLE V—MISCELLANEOUS PROVISIONS

Sec. 501. Report on contribution of trade preference programs to reducing poverty and eliminating hunger.

#### TITLE VI—OFFSETS

Sec. 601. Customs user fees.

Sec. 602. Time for payment of corporate estimated taxes.

Sec. 603. Improved information reporting on unreported and underreported financial accounts.

#### TITLE I—EXTENSION OF AFRICAN GROWTH AND OPPORTUNITY ACT

##### SEC. 101. SHORT TITLE.

This title may be cited as the "AGOA Extension and Enhancement Act of 2015".

##### SEC. 102. FINDINGS.

Congress finds the following:

(1) Since its enactment, the African Growth and Opportunity Act has been the centerpiece of trade relations between the United States and sub-Saharan Africa and has enhanced trade, investment, job creation, and democratic institutions throughout Africa.

(2) Trade and investment, as facilitated by the African Growth and Opportunity Act, promote economic growth, development, poverty reduction, democracy, the rule of law, and stability in sub-Saharan Africa.

(3) Trade between the United States and sub-Saharan Africa has more than tripled since the enactment of the African Growth and Opportunity Act in 2000, and United States direct investment in sub-Saharan Africa has grown almost six-fold.

(4) It is in the interest of the United States to engage and compete in emerging markets in sub-Saharan African countries, to boost trade and investment between the United States and sub-Saharan African countries, and to renew and strengthen the African Growth and Opportunity Act.

(5) The long-term economic security of the United States is enhanced by strong economic and political ties with the fastest-growing economies in the world, many of which are in sub-Saharan Africa.

(6) It is a goal of the United States to further integrate sub-Saharan African countries into the global economy, stimulate economic development in Africa, and diversify sources of growth in sub-Saharan Africa.

(7) To that end, implementation of the Agreement on Trade Facilitation of the World Trade Organization would strengthen regional integration efforts in sub-Saharan Africa and contribute to economic growth in the region.

(8) The elimination of barriers to trade and investment in sub-Saharan Africa, including high tariffs, forced localization requirements, restrictions on investment, and customs barriers, will create opportunities for workers, businesses, farmers, and ranchers in the United States and sub-Saharan African countries.

(9) The elimination of such barriers will improve utilization of the African Growth and Opportunity Act and strengthen regional and global integration, accelerate economic growth in

sub-Saharan Africa, and enhance the trade relationship between the United States and sub-Saharan Africa.

**SEC. 103. EXTENSION OF AFRICAN GROWTH AND OPPORTUNITY ACT.**

(a) *IN GENERAL.*—Section 506B of the Trade Act of 1974 (19 U.S.C. 2466b) is amended by striking “September 30, 2015” and inserting “September 30, 2025”.

(b) *AFRICAN GROWTH AND OPPORTUNITY ACT.*—

(1) *IN GENERAL.*—Section 112(g) of the African Growth and Opportunity Act (19 U.S.C. 3721(g)) is amended by striking “September 30, 2015” and inserting “September 30, 2025”.

(2) *EXTENSION OF REGIONAL APPAREL ARTICLE PROGRAM.*—Section 112(b)(3)(A) of the African Growth and Opportunity Act (19 U.S.C. 3721(b)(3)(A)) is amended—

(A) in clause (i), by striking “11 succeeding” and inserting “21 succeeding”; and

(B) in clause (ii)(II), by striking “September 30, 2015” and inserting “September 30, 2025”.

(3) *EXTENSION OF THIRD-COUNTRY FABRIC PROGRAM.*—Section 112(c)(1) of the African Growth and Opportunity Act (19 U.S.C. 3721(c)(1)) is amended—

(A) in the paragraph heading, by striking “SEPTEMBER 30, 2015” and inserting “SEPTEMBER 30, 2025”; and

(B) in subparagraph (A), by striking “September 30, 2015” and inserting “September 30, 2025”; and

(C) in subparagraph (B)(ii), by striking “September 30, 2015” and inserting “September 30, 2025”.

**SEC. 104. MODIFICATIONS OF RULES OF ORIGIN FOR DUTY-FREE TREATMENT FOR ARTICLES OF BENEFICIARY SUB-SAHARAN AFRICAN COUNTRIES UNDER GENERALIZED SYSTEM OF PREFERENCES.**

(a) *IN GENERAL.*—Section 506A(b)(2) of the Trade Act of 1974 (19 U.S.C. 2466a(b)(2)) is amended—

(1) in subparagraph (A), by striking “and” at the end;

(2) in subparagraph (B), by striking the period at the end and inserting “; and”; and

(3) by adding at the end the following:

“(C) the direct costs of processing operations performed in one or more such beneficiary sub-Saharan African countries or former beneficiary sub-Saharan African countries shall be applied in determining such percentage.”.

(b) *APPLICABILITY TO ARTICLES RECEIVING DUTY-FREE TREATMENT UNDER TITLE V OF TRADE ACT OF 1974.*—Section 506A(b) of the Trade Act of 1974 (19 U.S.C. 2466a(b)) is amended by adding at the end the following:

“(3) *RULES OF ORIGIN UNDER THIS TITLE.*—The exceptions set forth in subparagraphs (A), (B), and (C) of paragraph (2) shall also apply to any article described in section 503(a)(1) that is the growth, product, or manufacture of a beneficiary sub-Saharan African country for purposes of any determination to provide duty-free treatment with respect to such article.”.

(c) *MODIFICATIONS TO THE HARMONIZED TARIFF SCHEDULE.*—The President may proclaim such modifications as may be necessary to the Harmonized Tariff Schedule of the United States (HTS) to add the special tariff treatment symbol “D” in the “Special” subcolumn of the HTS for each article classified under a heading or subheading with the special tariff treatment symbol “A” or “A\*” in the “Special” subcolumn of the HTS.

(d) *EFFECTIVE DATE.*—The amendments made by subsections (a) and (b) take effect on the date of the enactment of this Act and apply with respect to any article described in section 503(b)(1)(B) through (G) of the Trade Act of 1974 that is the growth, product, or manufacture of a beneficiary sub-Saharan African country and that is imported into the customs territory of the United States on or after the date that is 30 days after such date of enactment.

**SEC. 105. MONITORING AND REVIEW OF ELIGIBILITY UNDER GENERALIZED SYSTEM OF PREFERENCES.**

(a) *CONTINUING COMPLIANCE.*—Section 506A(a)(3) of the Trade Act of 1974 (19 U.S.C. 2466a(a)(3)) is amended—

(1) by striking “If the President” and inserting the following:

“(A) *IN GENERAL.*—If the President”; and

(2) by adding at the end the following:

“(B) *NOTIFICATION.*—The President may not terminate the designation of a country as a beneficiary sub-Saharan African country under subparagraph (A) unless, at least 60 days before the termination of such designation, the President notifies Congress and notifies the country of the President’s intention to terminate such designation, together with the considerations entering into the decision to terminate such designation.”.

(b) *WITHDRAWAL, SUSPENSION, OR LIMITATION OF PREFERENTIAL TARIFF TREATMENT.*—Section 506A of the Trade Act of 1974 (19 U.S.C. 2466a) is amended—

(1) by redesignating subsection (c) as subsection (d); and

(2) by inserting after subsection (b) the following:

“(c) *WITHDRAWAL, SUSPENSION, OR LIMITATION OF PREFERENTIAL TARIFF TREATMENT.*—

“(1) *IN GENERAL.*—The President may withdraw, suspend, or limit the application of duty-free treatment provided for any article described in subsection (b)(1) of this section or section 112 of the African Growth and Opportunity Act with respect to a beneficiary sub-Saharan African country if the President determines that withdrawing, suspending, or limiting such duty-free treatment would be more effective in promoting compliance by the country with the requirements described in subsection (a)(1) than terminating the designation of the country as a beneficiary sub-Saharan African country for purposes of this section.

“(2) *NOTIFICATION.*—The President may not withdraw, suspend, or limit the application of duty-free treatment under paragraph (1) unless, at least 60 days before such withdrawal, suspension, or limitation, the President notifies Congress and notifies the country of the President’s intention to withdraw, suspend, or limit such duty-free treatment, together with the considerations entering into the decision to terminate such designation.”.

(c) *REVIEW AND PUBLIC COMMENTS ON ELIGIBILITY REQUIREMENTS.*—Section 506A of the Trade Act of 1974 (19 U.S.C. 2466a), as so amended, is further amended—

(1) by redesignating subsection (d) as subsection (e); and

(2) by inserting after subsection (c) the following:

“(d) *REVIEW AND PUBLIC COMMENTS ON ELIGIBILITY REQUIREMENTS.*—

“(1) *IN GENERAL.*—In carrying out subsection (a)(2), the President shall publish annually in the Federal Register a notice of review and request for public comments on whether beneficiary sub-Saharan African countries are meeting the eligibility requirements set forth in section 104 of the African Growth and Opportunity Act and the eligibility criteria set forth in section 502 of this Act.

“(2) *PUBLIC HEARING.*—The United States Trade Representative shall, not later than 30 days after the date on which the President publishes the notice of review and request for public comments under paragraph (1)—

“(A) hold a public hearing on such review and request for public comments; and

“(B) publish in the Federal Register, before such hearing is held, notice of—

“(i) the time and place of such hearing; and

“(ii) the time and place at which such public comments will be accepted.

“(3) *PETITION PROCESS.*—

“(A) *IN GENERAL.*—Not later than 60 days after the date of the enactment of this sub-

section, the President shall establish a process to allow any interested person, at any time, to file a petition with the Office of the United States Trade Representative with respect to the compliance of any country listed in section 107 of the African Growth and Opportunity Act with the eligibility requirements set forth in section 104 of such Act and the eligibility criteria set forth in section 502 of this Act.

“(B) *USE OF PETITIONS.*—The President shall take into account all petitions filed pursuant to subparagraph (A) in making determinations of compliance under subsections (a)(3)(A) and (c) and in preparing any reports required by this title as such reports apply with respect to beneficiary sub-Saharan African countries.

“(4) *OUT-OF-CYCLE REVIEWS.*—

“(A) *IN GENERAL.*—The President may, at any time, initiate an out-of-cycle review of whether a beneficiary sub-Saharan African country is making continual progress in meeting the requirements described in paragraph (1). The President shall give due consideration to petitions received under paragraph (3) in determining whether to initiate an out-of-cycle review under this subparagraph.

“(B) *CONGRESSIONAL NOTIFICATION.*—Before initiating an out-of-cycle review under subparagraph (A), the President shall notify and consult with Congress.

“(C) *CONSEQUENCES OF REVIEW.*—If, pursuant to an out-of-cycle review conducted under subparagraph (A), the President determines that a beneficiary sub-Saharan African country does not meet the requirements set forth in section 104(a) of the African Growth and Opportunity Act (19 U.S.C. 3703(a)), the President shall, subject to the requirements of subsections (a)(3)(B) and (c)(2), terminate the designation of the country as a beneficiary sub-Saharan African country or withdraw, suspend, or limit the application of duty-free treatment with respect to articles from the country.

“(D) *REPORTS.*—After each out-of-cycle review conducted under subparagraph (A) with respect to a country, the President shall submit to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives a report on the review and any determination of the President to terminate the designation of the country as a beneficiary sub-Saharan African country or withdraw, suspend, or limit the application of duty-free treatment with respect to articles from the country under subparagraph (C).

“(E) *INITIATION OF OUT-OF-CYCLE REVIEWS FOR CERTAIN COUNTRIES.*—Recognizing that concerns have been raised about the compliance with section 104(a) of the African Growth and Opportunity Act (19 U.S.C. 3703(a)) of some beneficiary sub-Saharan African countries, the President shall initiate an out-of-cycle review under subparagraph (A) with respect to South Africa, the most developed of the beneficiary sub-Saharan African countries, and other beneficiary countries as appropriate, not later than 30 days after the date of the enactment of this subsection.”.

**SEC. 106. PROMOTION OF THE ROLE OF WOMEN IN SOCIAL AND ECONOMIC DEVELOPMENT IN SUB-SAHARAN AFRICA.**

(a) *STATEMENT OF POLICY.*—Section 103 of the African Growth and Opportunity Act (19 U.S.C. 3702) is amended—

(1) in paragraph (8), by striking “; and” and inserting a semicolon;

(2) in paragraph (9), by striking the period and inserting “; and”; and

(3) by adding at the end the following:

“(10) promoting the role of women in social, political, and economic development in sub-Saharan Africa.”.

(b) *ELIGIBILITY REQUIREMENTS.*—Section 104(a)(1)(A) of the African Growth and Opportunity Act (19 U.S.C. 3703(a)(1)(A)) is amended by inserting “for men and women” after “rights”.

**SEC. 107. BIENNIAL AGOA UTILIZATION STRATEGIES.**

(a) *IN GENERAL.*—It is the sense of Congress that—

(1) beneficiary sub-Saharan African countries should develop utilization strategies on a biennial basis in order to more effectively and strategically utilize benefits available under the African Growth and Opportunity Act (in this section referred to as “*AGOA utilization strategies*”);

(2) United States trade capacity building agencies should work with, and provide appropriate resources to, such sub-Saharan African countries to assist in developing and implementing biennial AGOA utilization strategies; and

(3) as appropriate, and to encourage greater regional integration, the United States Trade Representative should consider requesting the Regional Economic Communities to prepare biennial AGOA utilization strategies.

(b) *CONTENTS.*—It is further the sense of Congress that biennial AGOA utilization strategies should identify strategic needs and priorities to bolster utilization of benefits available under the African Growth and Opportunity Act. To that end, biennial AGOA utilization strategies should—

(1) review potential exports under the African Growth and Opportunity Act and identify opportunities and obstacles to increased trade and investment and enhanced poverty reduction efforts;

(2) identify obstacles to regional integration that inhibit utilization of benefits under the African Growth and Opportunity Act;

(3) set out a plan to take advantage of opportunities and address obstacles identified in paragraphs (1) and (2), improve awareness of the African Growth and Opportunity Act as a program that enhances exports to the United States, and utilize United States Agency for International Development regional trade hubs;

(4) set out a strategy to promote small business and entrepreneurship; and

(5) eliminate obstacles to regional trade and promote greater utilization of benefits under the African Growth and Opportunity Act and establish a plan to promote full regional implementation of the Agreement on Trade Facilitation of the World Trade Organization.

(c) *PUBLICATION.*—It is further the sense of Congress that—

(1) each beneficiary sub-Saharan African country should publish on an appropriate Internet website of such country public versions of its AGOA utilization strategy; and

(2) the United States Trade Representative should publish on the Internet website of the Office of the United States Trade Representative public versions of all AGOA utilization strategies described in paragraph (1).

**SEC. 108. DEEPENING AND EXPANDING TRADE AND INVESTMENT TIES BETWEEN SUB-SAHARAN AFRICA AND THE UNITED STATES.**

It is the policy of the United States to continue to—

(1) seek to deepen and expand trade and investment ties between sub-Saharan Africa and the United States, including through the negotiation of accession by sub-Saharan African countries to the World Trade Organization and the negotiation of trade and investment framework agreements, bilateral investment treaties, and free trade agreements, as such agreements have the potential to catalyze greater trade and investment, facilitate additional investment in sub-Saharan Africa, further poverty reduction efforts, and promote economic growth;

(2) seek to negotiate agreements with individual sub-Saharan African countries as well as with the Regional Economic Communities, as appropriate;

(3) promote full implementation of commitments made under the WTO Agreement (as such term is defined in section 2(9) of the Uruguay

Round Agreements Act (19 U.S.C. 3501(9)) because such actions are likely to improve utilization of the African Growth and Opportunity Act and promote trade and investment and because regular review to ensure continued compliance helps to maximize the benefits of the African Growth and Opportunity Act; and

(4) promote the negotiation of trade agreements that cover substantially all trade between parties to such agreements and, if other countries seek to negotiate trade agreements that do not cover substantially all trade, continue to object in all appropriate forums.

**SEC. 109. AGRICULTURAL TECHNICAL ASSISTANCE FOR SUB-SAHARAN AFRICA.**

Section 13 of the AGOA Acceleration Act of 2004 (19 U.S.C. 3701 note) is amended—

(1) in subsection (a)—

(A) by striking “shall identify not fewer than 10 eligible sub-Saharan African countries as having the greatest” and inserting “, through the Secretary of Agriculture, shall identify eligible sub-Saharan African countries that have”; and

(B) by striking “and complying with sanitary and phytosanitary rules of the United States” and inserting “, complying with sanitary and phytosanitary rules of the United States, and developing food safety standards”;

(2) in subsection (b)—

(A) by striking “20” and inserting “30”; and

(B) by inserting after “from those countries” the following: “, particularly from businesses and sectors that engage women farmers and entrepreneurs.”; and

(3) by adding at the end the following:

“(c) *COORDINATION.*—The President shall take such measures as are necessary to ensure adequate coordination of similar activities of agencies of the United States Government relating to agricultural technical assistance for sub-Saharan Africa.”.

**SEC. 110. REPORTS.**

(a) *IMPLEMENTATION REPORT.*—

(1) *IN GENERAL.*—Not later than 1 year after the date of the enactment of this Act, and biennially thereafter, the President shall submit to Congress a report on the trade and investment relationship between the United States and sub-Saharan African countries and on the implementation of this title and the amendments made by this title.

(2) *MATTERS TO BE INCLUDED.*—The report required by paragraph (1) shall include the following:

(A) A description of the status of trade and investment between the United States and sub-Saharan Africa, including information on leading exports to the United States from sub-Saharan African countries.

(B) Any changes in eligibility of sub-Saharan African countries during the period covered by the report.

(C) A detailed analysis of whether each such beneficiary sub-Saharan African country is continuing to meet the eligibility requirements set forth in section 104 of the African Growth and Opportunity Act and the eligibility criteria set forth in section 502 of the Trade Act of 1974.

(D) A description of the status of regional integration efforts in sub-Saharan Africa.

(E) A summary of United States trade capacity building efforts.

(F) Any other initiatives related to enhancing the trade and investment relationship between the United States and sub-Saharan African countries.

(b) *POTENTIAL TRADE AGREEMENTS REPORT.*—Not later than 1 year after the date of the enactment of this Act, and every 5 years thereafter, the United States Trade Representative shall submit to Congress a report that—

(1) identifies sub-Saharan African countries that have expressed an interest in entering into a free trade agreement with the United States;

(2) evaluates the viability and progress of such sub-Saharan African countries and other

sub-Saharan African countries toward entering into a free trade agreement with the United States; and

(3) describes a plan for negotiating and concluding such agreements, which includes the elements described in subparagraphs (A) through (E) of section 116(b)(2) of the African Growth and Opportunity Act.

(c) *TERMINATION.*—The reporting requirements of this section shall cease to have any force or effect after September 30, 2025.

**SEC. 111. TECHNICAL AMENDMENTS.**

Section 104 of the African Growth and Opportunity Act (19 U.S.C. 3703), as amended by section 106, is further amended—

(1) in subsection (a), by striking “(a) *IN GENERAL.*—”; and

(2) by striking subsection (b).

**SEC. 112. DEFINITIONS.**

In this title:

(1) *BENEFICIARY SUB-SAHARAN AFRICAN COUNTRY.*—The term “beneficiary sub-Saharan African country” means a beneficiary sub-Saharan African country described in subsection (e) of section 506A of the Trade Act of 1974 (as redesignated by this Act).

(2) *SUB-SAHARAN AFRICAN COUNTRY.*—The term “sub-Saharan African country” has the meaning given the term in section 107 of the African Growth and Opportunity Act.

**TITLE II—EXTENSION OF GENERALIZED SYSTEM OF PREFERENCES****SEC. 201. EXTENSION OF GENERALIZED SYSTEM OF PREFERENCES.**

(a) *IN GENERAL.*—Section 505 of the Trade Act of 1974 (19 U.S.C. 2465) is amended by striking “July 31, 2013” and inserting “December 31, 2017”.

(b) *EFFECTIVE DATE.*—

(1) *IN GENERAL.*—The amendment made by subsection (a) shall apply to articles entered on or after the 30th day after the date of the enactment of this Act.

(2) *RETROACTIVE APPLICATION FOR CERTAIN LIQUIDATIONS AND RELIQUIDATIONS.*—

(A) *IN GENERAL.*—Notwithstanding section 514 of the Tariff Act of 1930 (19 U.S.C. 1514) or any other provision of law and subject to subparagraph (B), any entry of a covered article to which duty-free treatment or other preferential treatment under title V of the Trade Act of 1974 (19 U.S.C. 2461 et seq.) would have applied if the entry had been made on July 31, 2013, that was made—

(i) after July 31, 2013, and

(ii) before the effective date specified in paragraph (1), shall be liquidated or reliquidated as though such entry occurred on the effective date specified in paragraph (1).

(B) *REQUESTS.*—A liquidation or reliquidation may be made under subparagraph (A) with respect to an entry only if a request therefor is filed with U.S. Customs and Border Protection not later than 180 days after the date of the enactment of this Act that contains sufficient information to enable U.S. Customs and Border Protection—

(i) to locate the entry; or

(ii) to reconstruct the entry if it cannot be located.

(C) *PAYMENT OF AMOUNTS OWED.*—Any amounts owed by the United States pursuant to the liquidation or reliquidation of an entry of a covered article under subparagraph (A) shall be paid, without interest, not later than 90 days after the date of the liquidation or reliquidation (as the case may be).

(3) *DEFINITIONS.*—In this subsection:

(A) *COVERED ARTICLE.*—The term “covered article” means an article from a country that is a beneficiary developing country under title V of the Trade Act of 1974 (19 U.S.C. 2461 et seq.) as of the effective date specified in paragraph (1).

(B) *ENTER; ENTRY.*—The terms “enter” and “entry” include a withdrawal from warehouse for consumption.

**SEC. 202. AUTHORITY TO DESIGNATE CERTAIN COTTON ARTICLES AS ELIGIBLE ARTICLES ONLY FOR LEAST-DEVELOPED BENEFICIARY DEVELOPING COUNTRIES UNDER GENERALIZED SYSTEM OF PREFERENCES.**

Section 503(b) of the Trade Act of 1974 (19 U.S.C. 2463(b)) is amended by adding at the end the following:

“(5) CERTAIN COTTON ARTICLES.—Notwithstanding paragraph (3), the President may designate as an eligible article or articles under subsection (a)(1)(B) only for countries designated as least-developed beneficiary developing countries under section 502(a)(2) cotton articles classifiable under subheading 5201.00.18, 5201.00.28, 5201.00.38, 5202.99.30, or 5203.00.30 of the Harmonized Tariff Schedule of the United States.”.

**SEC. 203. APPLICATION OF COMPETITIVE NEED LIMITATION AND WAIVER UNDER GENERALIZED SYSTEM OF PREFERENCES WITH RESPECT TO ARTICLES OF BENEFICIARY DEVELOPING COUNTRIES EXPORTED TO THE UNITED STATES DURING CALENDAR YEAR 2014.**

(a) IN GENERAL.—For purposes of applying and administering subsections (c)(2) and (d) of section 503 of the Trade Act of 1974 (19 U.S.C. 2463) with respect to an article described in subsection (b) of this section, subsections (c)(2) and (d) of section 503 of such Act shall be applied and administered by substituting “October 1” for “July 1” each place such date appears.

(b) ARTICLE DESCRIBED.—An article described in this subsection is an article of a beneficiary developing country that is designated by the President as an eligible article under subsection (a) of section 503 of the Trade Act of 1974 (19 U.S.C. 2463) and with respect to which a determination described in subsection (c)(2)(A) of such section was made with respect to exports (directly or indirectly) to the United States of such eligible article during calendar year 2014 by the beneficiary developing country.

**SEC. 204. TRAVEL GOODS.**

Section 503(b)(1)(E) of the Trade Act of 1974 (19 U.S.C. 2463(b)(1)(E)) is amended by striking “handbags, luggage, flat goods,”.

**TITLE III—EXTENSION OF PREFERENTIAL DUTY TREATMENT PROGRAM FOR HAITI**

**SEC. 301. EXTENSION OF PREFERENTIAL DUTY TREATMENT PROGRAM FOR HAITI.**

Section 213A of the Caribbean Basin Economic Recovery Act (19 U.S.C. 2703a) is amended as follows:

(1) Subsection (b) is amended as follows:

(A) Paragraph (1) is amended—

(i) in subparagraph (B)(v)(I), by amending item (cc) to read as follows:

“(cc) 60 percent or more during the 1-year period beginning on December 20, 2017, and each of the 7 succeeding 1-year periods.”; and

(ii) in subparagraph (C)—

(I) in the table, by striking “succeeding 11 1-year periods” and inserting “16 succeeding 1-year periods”; and

(II) by striking “December 19, 2018” and inserting “December 19, 2025”.

(B) Paragraph (2) is amended—

(i) in subparagraph (A)(ii), by striking “11 succeeding 1-year periods” and inserting “16 succeeding 1-year periods”; and

(ii) in subparagraph (B)(iii), by striking “11 succeeding 1-year periods” and inserting “16 succeeding 1-year periods”.

(2) Subsection (h) is amended by striking “September 30, 2020” and inserting “September 30, 2025”.

**TITLE IV—TARIFF CLASSIFICATION OF CERTAIN ARTICLES**

**SEC. 401. TARIFF CLASSIFICATION OF RECREATIONAL PERFORMANCE OUTERWEAR.**

(a) AMENDMENTS TO ADDITIONAL U.S. NOTES.—The Additional U.S. Notes to chapter

62 of the Harmonized Tariff Schedule of the United States are amended—

(1) in Additional U.S. Note 2—

(A) by striking “For the purposes of subheadings” and all that follows through “6211.20.15” and inserting “For purposes of this chapter”;

(B) by striking “garments classifiable in those subheadings” and inserting “a garment”;

(C) by striking “D 3600-81” and inserting “D 3779-81”; and

(2) by adding at the end the following new notes:

“3. (a) For purposes of this chapter, the term ‘recreational performance outerwear’ means trousers (including, but not limited to, paddling pants, ski or snowboard pants, and ski or snowboard pants intended for sale as parts of ski-suits), coveralls and bib overalls, and jackets (including, but not limited to, full zip jackets, paddling jackets, ski jackets, and ski jackets intended for sale as parts of ski-suits), windbreakers, and similar articles (including padded, sleeveless jackets) composed of fabrics of cotton, wool, hemp, bamboo, silk, or manmade fiber, or a combination of such fibers, that are either water resistant or treated with plastics, or both, with critically sealed seams, and with 5 or more of the following features:

“(i) Insulation for cold weather protection.

“(ii) Pockets, at least one of which has a zippered, hook and loop, or other type of closure.

“(iii) Elastic, drawcord, or other means of tightening around the waist or leg hems, including hidden leg sleeves with a means of tightening at the ankle for trousers and tightening around the waist or bottom hem for jackets.

“(iv) Venting, not including grommet(s).

“(v) Articulated elbows or knees.

“(vi) Reinforcement in one of the following areas: the elbows, shoulders, seat, knees, ankles, or cuffs.

“(vii) Weatherproof closure at the waist or front.

“(viii) Multi-adjustable hood or adjustable collar.

“(ix) Adjustable powder skirt, inner protective skirt, or adjustable inner protective cuff at sleeve hem.

“(x) Construction at the arm gusset that utilizes fabric, design, or patterning to allow radial arm movement.

“(xi) Odor control technology.

The term ‘recreational performance outerwear’ does not include occupational outerwear.

“(b) For purposes of this Note, the following terms have the following meanings:

“(i) The term ‘treated with plastics’ refers to textile fabrics impregnated, coated, covered, or laminated with plastics, as described in Note 2 to chapter 59.

“(ii) The term ‘sealed seams’ means seams that have been covered by means of taping, gluing, bonding, cementing, fusing, welding, or a similar process so that water cannot pass through the seams when tested in accordance with the current version of AATCC Test Method 35.

“(iii) The term ‘critically sealed seams’ means—

“(A) for jackets, windbreakers, and similar articles (including padded, sleeveless jackets), sealed seams that are sealed at the front and back yokes, or at the shoulders, arm holes, or both, where applicable; and

“(B) for trousers, overalls and bib overalls and similar articles, sealed seams that are sealed at the front (up to the zipper or other means of closure) and back rise.

“(iv) The term ‘insulation for cold weather protection’ means insulation with either synthetic fill, down, a laminated thermal backing, or other lining for thermal protection from cold weather.

“(v) The term ‘venting’ refers to closeable or permanent constructed openings in a garment (excluding front, primary zipper closures and

grommet(s)) to allow increased expulsion of built-up heat during outdoor activities. In a jacket, such openings are often positioned on the underarm seam of a garment but may also be placed along other seams in the front or back of a garment. In trousers, such openings are often positioned on the inner or outer leg seams of a garment but may also be placed along other seams in the front or back of a garment.

“(vi) The term ‘articulated elbows or knees’ refers to the construction of a sleeve (or pant leg) to allow improved mobility at the elbow (or knee) through the use of extra seams, darts, gussets, or other means.

“(vii) The term ‘reinforcement’ refers to the use of a double layer of fabric or section(s) of fabric that is abrasion-resistant or otherwise more durable than the face fabric of the garment.

“(viii) The term ‘weatherproof closure’ means a closure (including, but not limited to, laminated or coated zippers, storm flaps, or other weatherproof construction) that has been reinforced or engineered in a manner to reduce the penetration or absorption of moisture or air through an opening in the garment.

“(ix) The term ‘multi-adjustable hood or adjustable collar’ means, in the case of a hood, a hood into which is incorporated two or more draw cords, adjustment tabs, or elastics, or, in the case of a collar, a collar into which is incorporated at least one draw cord, adjustment tab, elastic, or similar component, to allow volume adjustments around a helmet, or the crown of the head, neck, or face.

“(x) The terms ‘adjustable powder skirt’ and ‘inner protective skirt’ refer to a partial lower inner lining with means of tightening around the waist for additional protection from the elements.

“(xi) The term ‘arm gusset’ means construction at the arm of a gusset that utilizes an extra fabric piece in the underarm, usually diamond- or triangular-shaped, designed, or patterned to allow radial arm movement.

“(xii) The term ‘radial arm movement’ refers to unrestricted, 180-degree range of motion for the arm while wearing performance outerwear.

“(xiii) The term ‘odor control technology’ means the incorporation into a fabric or garment of materials, including, but not limited to, activated carbon, silver, copper, or any combination thereof, capable of adsorbing, absorbing, or reacting with human odors, or effective in reducing the growth of odor-causing bacteria.

“(xiv) The term ‘occupational outerwear’ means outerwear garments, including uniforms, designed or marketed for use in the workplace or at a worksite to provide durable protection from cold or inclement weather and/or workplace hazards, such as fire, electrical, abrasion, or chemical hazards, or impacts, cuts, punctures, or similar hazards.

“(c) Notwithstanding subdivision (b)(i) of this Note, for purposes of this chapter, Notes 1 and 2(a)(1) to chapter 59 and Note 1(c) to chapter 60 shall be disregarded in classifying goods as ‘recreational performance outerwear’.

“(d) For purposes of this chapter, the importer of record shall maintain internal import records that specify upon entry whether garments claimed as recreational performance outerwear have an outer surface that is water resistant, treated with plastics, or a combination thereof, and shall further enumerate the specific features that make the garments eligible to be classified as recreational performance outerwear.”.

(b) TARIFF CLASSIFICATIONS.—Chapter 62 of the Harmonized Tariff Schedule of the United States is amended as follows:

(1) By striking subheading 6201.11.00 and inserting the following, with the article description for subheading 6201.11 having the same degree of indentation as the article description for subheading 6201.11.00 (as in effect on the day before the date of the enactment of this Act):

“	6201.11	Of wool or fine animal hair:			
	6201.11.05	Recreational performance outerwear .....	41¢/kg + 16.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 16.4¢/kg + 6.5% (OM)	52.9¢/kg + 58.5%
	6201.11.10	Other .....	41¢/kg + 16.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 16.4¢/kg + 6.5% (OM)	52.9¢/kg + 58.5%

(2) By striking subheadings 6201.12.10 and 6201.12.20 and inserting the following, with the article description for subheading 6201.12.10 (as in effect on the day before the date of the enactment of this Act):

“	6201.12.05	Recreational performance outerwear .....	9.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	60%
	6201.12.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%
	6201.12.20	Other .....	9.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%

(3) By striking subheadings 6201.13.10 through 6201.13.40 and inserting the following, with the article description for subheading 6201.13.05 (as in effect on the day before the date of the enactment of this Act):

“	6201.13.05	Recreational performance outerwear .....	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
	6201.13.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%
	6201.13.30	Other: Containing 36 percent or more by weight of wool or fine animal hair .....	49.7¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	52.9¢/kg + 58.5%

6201.13.40	Other .....	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	”.
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(4) By striking subheadings 6201.19.10 and 6201.19.90 and inserting the following, with the article description for subheading 6201.19.05 having the same degree of indentation as the article description for subheading 6201.19.10 (as in effect on the day before the date of the enactment of this Act):

6201.19.05	Recreational performance outerwear .....	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%	
6201.19.10	Other:				
6201.19.10	Containing 70 percent or more by weight of silk or silk waste .....	Free		35%	
6201.19.90	Other .....	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%	”.

(5) By striking subheadings 6201.91.10 and 6201.91.20 and inserting the following, with the article description for subheading 6201.91.05 having the same degree of indentation as the article description for subheading 6201.91.10 (as in effect on the day before the date of the enactment of this Act):

“	6201.91.05	Recreational performance outerwear .....	49.7¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 19.8¢/kg + 7.8% (OM)	58.5%	
		Other:				
	6201.91.10	Padded, sleeveless jackets .....	8.5%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 7.6% (AU) 3.4% (OM)	58.5%	
	6201.91.20	Other .....	49.7¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 19.8¢/kg + 7.8% (OM)	52.9¢/kg + 58.5%	”.
(6) By striking subheadings 6201.92.10 through 6201.92.20 and inserting the following, with the article description for subheading 6201.92.05 having the same degree of indentation as the article description for subheading 6201.92.10 (as in effect on the day before the date of the enactment of this Act):						

“	6201.92.05	Recreational performance outerwear .....	9.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	
		Other:				
	6201.92.10	Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%	
		Other:				
	6201.92.15	Water resistant .....	6.2%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 5.5% (AU)	37.5%	
	6201.92.20	Other .....	9.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	”.
(7) By striking subheadings 6201.93.10 through 6201.93.35 and inserting the following, with the article description for subheading 6201.93.10 (as in effect on the day before the date of the enactment of this Act):						

“	6201.93.05	Recreational performance outerwear .....	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	
		Other:				

6201.93.10	Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%	
6201.93.20	Other: Padded, sleeveless jackets .....	14.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%	
6201.93.25	Other: Containing 36 percent or more by weight of wool or fine animal hair .....	49.5¢/kg + 19.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	52.9¢/kg + 58.5%	
6201.93.30	Other: Water resistant .....	7.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%	
6201.93.35	Other .....	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	”.

(8) By striking subheadings 6201.99.10 and 6201.99.90 and inserting the following, with the article description for subheading 6201.99.05 having the same degree of indentation as the article description for subheading 6201.99.10 (as in effect on the day before the date of the enactment of this Act):

“	6201.99.05	Recreational performance outerwear .....	4.2%	Free (BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.7% (AU)	35%	
	6201.99.10	Other: Containing 70 percent or more by weight of silk or silk waste .....	Free		35%	
	6201.99.90	Other .....	4.2%	Free (BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.7% (AU)	35%	”.

(9) By striking subheading 6202.11.00 and inserting the following, with the article description for subheading 6202.11 having the same degree of indentation as the article description for subheading 6202.11.00 (as in effect on the day before the date of the enactment of this Act):

“	6202.11	Of wool or fine animal hair:			
	6202.11.05	Recreational performance outerwear .....	41¢/kg + 16.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 16.4¢/kg + 6.5% (OM)	46.3¢/kg + 58.5%
	6202.11.10	Other .....	41¢/kg + 16.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 16.4¢/kg + 6.5% (OM)	46.3¢/kg + 58.5%

(10) By striking subheadings 6202.12.10 and 6202.12.20 and inserting the following, with the article description for subheading 6202.12.10 (as in effect on the day before the date of the enactment of this Act):

“	6202.12.05	Recreational performance outerwear .....	8.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
	6202.12.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%
	6202.12.20	Other .....	8.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%

(11) By striking subheadings 6202.13.10 through 6202.13.40 and inserting the following, with the article description for subheading 6202.13.05 having the same degree of indentation as the article description for subheading 6202.13.10 (as in effect on the day before the date of the enactment of this Act):

“	6202.13.05	Recreational performance outerwear .....	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
	6202.13.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%
	6202.13.30	Other: Containing 36 percent or more by weight of wool or fine animal hair .....	43.5¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	46.3¢/kg + 58.5%

6202.13.40	Other .....	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	”.
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(12) By striking subheadings 6202.19.10 and 6202.19.90 and inserting the following, with the article description for subheading 6202.19.05 having the same degree of indentation as the article description for subheading 6202.19.10 (as in effect on the day before the date of the enactment of this Act):

6202.19.05	Recreational performance outerwear .....	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%	
6202.19.10	Other:				
6202.19.10	Containing 70 percent or more by weight or silk or silk waste .....	Free		35%	
6202.19.90	Other .....	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%	”.

(13) By striking subheadings 6202.91.10 and 6202.91.20 and inserting the following, with the article description for subheading 6202.91.05 having the same degree of indentation as the article description for subheading 6202.91.10 (as in effect on the day before the date of the enactment of this Act):

“	6202.91.05	Recreational performance outerwear .....	36¢/kg + 16.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 14.4¢/kg + 6.5% (OM)	58.5%	
	6202.91.10	Other: Padded, sleeveless jackets .....	14%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 5.6% (OM)	58.5%	
	6202.91.20	Other .....	36¢/kg + 16.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 14.4¢/kg + 6.5% (OM)	46.3¢/kg + 58.5%	”.
(14) By striking subheadings 6202.92.10 through 6202.92.20 and inserting the following, with the article description for subheading 6202.92.05 having the same degree of indentation as the article description for subheading 6202.92.10 (as in effect on the day before the date of the enactment of this Act):						

“	6202.92.05	Recreational performance outerwear .....	8.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	
	6202.92.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%	
	6202.92.15	Other: Water resistant .....	6.2%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 5.5% (AU)	37.5%	
	6202.92.20	Other .....	8.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	”.
(15) By striking subheadings 6202.93.10 through 6202.93.50 and inserting the following, with the article description for subheading 6202.93.05 having the same degree of indentation as the article description for subheading 6202.93.10 (as in effect on the day before the date of the enactment of this Act):						

“	6202.93.05	Recreational performance outerwear .....	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	
		Other:				

6202.93.10	Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%	
6202.93.20	Other: Padded, sleeveless jackets .....	14.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%	
6202.93.40	Other: Containing 36 percent or more by weight of wool or fine animal hair .....	43.4¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	46.3¢/kg + 58.5%	
6202.93.45	Other: Water resistant .....	7.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%	
6202.93.50	Other .....	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	”.

(16) By striking subheadings 6202.99.10 and 6202.99.90 and inserting the following, with the article description for subheading 6202.99.05 having the same degree of indentation as the article description for subheading 6202.99.10 (as in effect on the day before the date of the enactment of this Act):

“	6203.42.05	Recreational performance outerwear .....	16.6%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.6% (KR)	90%
	6203.42.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	Free		60%
	6203.42.20	Other: Bib and brace overalls .....	10.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
	6203.42.40	Other .....	16.6%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.6% (KR)	90%
(19) By striking subheadings 6203.43.10 through 6203.43.40 and inserting the following, with the article description for subheading 6203.43.05 having the same degree of indentation as the article description for subheading 6203.43.10 (as in effect on the day before the date of the enactment of this Act):					
”.					

“	6203.43.05	Recreational performance outerwear .....	27.9%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.1% (KR)	90%	
	6203.43.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	Free		60%	
	6203.43.15	Other: Bib and brace overalls: Water resistant .....	7.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%	
	6203.43.20	Other .....	14.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%	
	6203.43.25	Other: Certified hand-loomed and folklore products .....	12.2%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%	
	6203.43.30	Other: Containing 36 percent or more by weight of wool or fine animal hair ....	49.6¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	52.9¢/kg + 58.5%	
	6203.43.35	Other: Water resistant trousers or breeches .....	7.1%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 6.3% (AU) 2.8% (KR)	65%	
	6203.43.40	Other .....	27.9%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.1% (KR)	90%	”.
(20) By striking subheadings 6203.49 through 6203.49.80 and inserting the following, with the article description for subheading 6203.49 having the same degree of indentation as the article description for subheading 6203.49 (as in effect on the day before the date of the enactment of this Act):						

“	6203.49	Of other textile materials:				
	6203.49.05	Recreational performance outerwear .....	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, MA, MX, OM, P, PA, PE, SG) 1.1% (KR)	35%	
		Other: Of artificial fibers:				

6203.49.10	Bib and brace overalls .....	8.5%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 7.6% (AU)	76%	
6203.49.15	Trousers, breeches and shorts: Certified hand-loomed and folklore products .....	12.2%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%	
6203.49.20	Other .....	27.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	
6203.49.40	Containing 70 percent or more by weight of silk or silk waste .....	Free		35%	
6203.49.80	Other .....	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, MA, MX, OM, P, PA, PE, SG) 1.1% (KR)	35%	”.

(21) By striking subheadings 6204.61.10 and 6204.61.90 and inserting the following, with the article description for subheading 6204.61.05

having the same degree of indentation as the article description for subheading 6204.61.10 (as in

effect on the day before the date of the enactment of this Act):

“	6204.61.05	Recreational performance outerwear .....	13.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 5.4% (OM) 8% (AU)	58.5%	
	6204.61.10	Other: Trousers and breeches, containing elastomeric fiber, water resistant, without belt loops, weighing more than 6 kg per dozen .....	7.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 3% (OM) 6.8% (AU)	58.5%	
	6204.61.90	Other .....	13.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 5.4% (OM) 8% (AU)	58.5%	”.
(22) By striking subheadings 6204.62.10 through 6204.62.40 and inserting the following, with the article description for subheading 6204.62.05 having the same degree of indentation as the article description for subheading 6204.62.10 (as in effect on the day before the date of the enactment of this Act):						

“	6204.62.05	Recreational performance outerwear .....	16.6%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.6% (KR)	90%	
	6204.62.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	Free		60%	
	6204.62.20	Other: Bib and brace overalls .....	8.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	
	6204.62.30	Other: Certified hand-loomed and folklore products .....	7.1%	Free (BH, CA, CL, CO, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	37.5%	
	6204.62.40	Other .....	16.6%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.6% (KR)	90%	”.

(23) By striking subheadings 6204.63.10 through 6204.63.35 and inserting the following, with the article description for subheading 6204.63.05 having the same degree of indentation as the article description for subheading 6204.63.10 (as in effect on the day before the date of the enactment of this Act):

“	6204.63.05	Recreational performance outerwear .....	28.6%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.4% (KR)	90%	”.	
	6204.63.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	Free		60%		
	6204.63.12	Other: Bib and brace overalls: Water resistant .....	7.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%		
	6204.63.15	Other .....	14.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%		
	6204.63.20	Certified hand-loomed and folklore products .....	11.3%	Free (BH, CA, CL, CO, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%		
	6204.63.25	Other: Containing 36 percent or more by weight of wool or fine animal hair .....	13.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	58.5%		
	6204.63.30	Other: Water resistant trousers or breeches .....	7.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%		
	6204.63.35	Other .....	28.6%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.4% (KR)	90%		
	(24) By striking subheadings 6204.69 through 6204.69.90 and inserting the following, with the article description for subheading 6204.69 having the same degree of indentation as the article description for subheading 6204.69 (as in effect on the day before the date of the enactment of this Act):						
	“	6204.69	Of other textile materials:				
6204.69.05		Recreational performance outerwear .....	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%		

6204.69.20	Trousers, breeches and shorts: Containing 36 percent or more by weight of wool or fine animal hair .....	13.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	58.5%
6204.69.25	Other .....	28.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
6204.69.40	Of silk or silk waste: Containing 70 percent or more by weight of silk or silk waste .....	1.1%	Free (AU, BH, CA, CL, CO, E, IL, J, JO, KR, MA, MX, OM, P, PA, PE, SG)	65%
6204.69.60	Other .....	7.1%	Free (BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%
6204.69.90	Other .....	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%

(25) By striking subheadings 6210.40.30 and 6210.40.50 and inserting the following, with the article description for subheading 6210.40.05 having the same degree of indentation as the article description for subheading 6210.40.30 (as in effect on the day before the date of the enactment of this Act):

(26) By striking subheadings 6210.50.30 and 6210.50.50 and inserting the following, with the article description for subheading 6210.50.05 having the same degree of indentation as the article description for subheading 6210.50.30 (as in effect on the day before the date of the enactment of this Act):

(27) By striking subheading 6211.32.00 and inserting the following, with the article description for subheading 6211.32 having the same degree of indentation as the article description for subheading 6211.32.00 (as in effect on the day before the date of the enactment of this Act):

“	6211.32	Of cotton:				
	6211.32.05	Recreational performance outerwear .....	8.1%	Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	90%	”.
	6211.32.10	Other .....	8.1%	Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	90%	”.
(28) By striking subheading 6211.33.00 and inserting the following, with the article description for subheading 6211.33 having the same degree of indentation as the article description for subheading 6211.33.00 (as in effect on the day before the date of the enactment of this Act):						

“	6211.33	Of man-made fibers:				
	6211.33.05	Recreational performance outerwear .....	16%	Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG)	76%	”.
	6211.33.10	Other .....	16%	6.4% (OM) Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG)	76%	”.
(29) By striking subheadings 6211.39.05 through 6211.39.90 and inserting the following, with the article description for subheading 6211.39.05 having the same degree of indentation as the article description for subheading 6211.39.05 (as in effect on the day before the date of the enactment of this Act):						

“	6211.39.05	Recreational performance outerwear .....	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%	”.
	6211.39.10	Other: .....				
		Of wool or fine animal hair .....	12%	Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG)	58.5%	
	6211.39.20	Containing 70 percent or more by weight of silk or silk waste .....	0.5%	4.8% (OM) Free (AU, BH, CA, CL, CO, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%	
	6211.39.90	Other .....	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%	”.
(30) By striking subheading 6211.42.00 and inserting the following, with the article description for subheading 6211.42 having the same degree of indentation as the article description for subheading 6211.42.00 (as in effect on the day before the date of the enactment of this Act):						

“	6211.42	Of cotton:				
	6211.42.05	Recreational performance outerwear .....	8.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	90%	”.
				7.2% (AU)		

6211.42.10	Other .....	8.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 7.2% (AU)	90%	”.
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(31) By striking subheading 6211.43.00 and inserting the following, with the article description for subheading 6211.43 having the same degree of indentation as the article description for subheading 6211.43.00 (as in effect on the day before the date of the enactment of this Act):

6211.43	Of man-made fibers:				
6211.43.05	Recreational performance outerwear .....	16%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU)	90%	
6211.43.10	Other .....	16%	6.4% (OM) Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU)	90%	”.

(32) By striking subheadings 6211.49.10 through 6211.49.90 and inserting the following, with the article description for subheading 6211.49.05 having the same degree of indentation as the article description for subheading 6211.49.10 (as in effect on the day before the date of the enactment of this Act):

6211.49.05	Recreational performance outerwear .....	7.3%	Free (BH, CA, CL, CO, E, IL, JO, MA, MX, OM, P, PA, PE, SG) 6.5% (AU) 2.9% (KR)	35%	
6211.49.10	Other: Containing 70 percent or more by weight of silk or silk waste .....	1.2%	Free (AU, BH, CA, CL, CO, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%	
6211.49.41	Of wool or fine animal hair .....	12%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 4.8% (OM) 8% (AU)	58.5%	
6211.49.90	Other .....	7.3%	Free (BH, CA, CL, CO, E, IL, JO, MA, MX, OM, P, PA, PE, SG) 6.5% (AU) 2.9% (KR)	35%	”.

#### SEC. 402. DUTY TREATMENT OF SPECIALIZED ATHLETIC FOOTWEAR.

(a) DEFINITION OF SPECIALIZED ATHLETIC FOOTWEAR.—The Additional U.S. Notes to chapter 64 of the Harmonized Tariff Schedule of the United States are amended by adding at the end the following:

“6. For the purposes of this chapter, the term ‘specialized athletic footwear’ includes footwear

(other than footwear described in Subheading Note 1 or Additional U.S. Note 2) that is designed to be worn chiefly for sports or athletic purposes, hiking shoes, trekking shoes, and trail running shoes, the foregoing valued over \$24/pair and which provides protection against water that is imparted by the use of a coated or laminated textile fabric.”.

(b) DUTY TREATMENT FOR SPECIALIZED ATHLETIC FOOTWEAR.—Chapter 64 of the Harmonized Tariff Schedule of the United States is amended as follows:

(1) By inserting after subheading 6402.91.40 the following new subheading, with the article description for subheading 6402.91.42 having the same degree of indentation as the article description for subheading 6402.91.40:

“ 6402.91.42	Specialized athletic footwear (except footwear with waterproof molded bottoms, including bottoms comprising an outer sole and all or part of the upper and except footwear with insulation that provides protection against cold weather), whose height from the bottom of the outer sole to the top of the upper does not exceed 15.34 cm .....	20%	Free (AU, BH, CA, CL, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, R, SG)	35%	”.
(2) By inserting immediately preceding subheading 6402.99.33 the following new sub-	heading, with the article description for subheading 6402.99.32 having the same degree of in-	dentation as the article description for subheading 6402.99.33:			

“ 6402.99.32	Specialized athletic footwear .....	20%	Free (AU, BH, CA, CL, D, IL, JO, MA, MX, P) 1% (PA) 6% (OM) 6% (PE) 12% (CO) 20% (KR)	35%	”.
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(c) **STAGED RATE REDUCTIONS.**—The staged reductions in special rates of duty proclaimed for subheading 6402.99.90 of the Harmonized Tariff Schedule of the United States before the date of the enactment of this Act shall be applied to subheading 6402.99.32 of such Schedule, as added by subsection (b)(2), beginning in calendar year 2016.

#### SEC. 403. EFFECTIVE DATE.

This title and the amendments made by this title shall—

(1) take effect on the 15th day after the date of the enactment of this Act; and

(2) apply to articles entered, or withdrawn from warehouse for consumption, on or after such 15th day.

### TITLE V—MISCELLANEOUS PROVISIONS

#### SEC. 501. REPORT ON CONTRIBUTION OF TRADE PREFERENCE PROGRAMS TO REDUCING POVERTY AND ELIMINATING HUNGER.

Not later than one year after the date of the enactment of this Act, the President shall submit to Congress a report assessing the contribution of the trade preference programs of the United States, including the Generalized System of Preferences under title V of the Trade Act of 1974 (19 U.S.C. 2461 et seq.), the African Growth and Opportunity Act (19 U.S.C. 3701 et seq.), and the Caribbean Basin Economic Recovery Act (19 U.S.C. 2701 et seq.), to the reduction of poverty and the elimination of hunger.

### TITLE VI—OFFSETS

#### SEC. 601. CUSTOMS USER FEES.

(a) **IN GENERAL.**—Section 13031(j)(3)(A) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(j)(3)(A)) is amended by striking “September 30, 2024” and inserting “July 7, 2025”.

(b) **RATE FOR MERCHANDISE PROCESSING FEES.**—Section 503 of the United States–Korea Free Trade Agreement Implementation Act (Public Law 112–41; 125 Stat. 460) is amended by striking “June 30, 2021” and inserting “June 30, 2025”.

#### SEC. 602. TIME FOR PAYMENT OF CORPORATE ESTIMATED TAXES.

Notwithstanding section 6655 of the Internal Revenue Code of 1986, in the case of a corporation with assets of not less than \$1,000,000,000 (determined as of the end of the preceding taxable year)—

(1) the amount of any required installment of corporate estimated tax which is otherwise due in July, August, or September of 2020 shall be increased by 5.25 percent of such amount (determined without regard to any increase in such amount not contained in such Code); and

(2) the amount of the next required installment after an installment referred to in para-

graph (1) shall be appropriately reduced to reflect the amount of the increase by reason of such paragraph.

#### SEC. 603. IMPROVED INFORMATION REPORTING ON UNREPORTED AND UNDER-REPORTED FINANCIAL ACCOUNTS.

(a) **ELIMINATION OF MINIMUM INTEREST REQUIREMENT.**—

(1) **IN GENERAL.**—Section 6049(a) of the Internal Revenue Code of 1986 is amended by striking “aggregating \$10 or more” each place it appears.

(2) **CONFORMING AMENDMENTS.**—Subparagraph (C) of section 6049(d)(5) of such Code is amended—

(A) by striking “which involves the payment of \$10 or more of interest”, and

(B) by striking “IN THE CASE OF TRANSACTIONS INVOLVING \$10 OR MORE” in the heading.

(3) **EFFECTIVE DATE.**—The amendments made by this subsection shall apply to returns filed after December 31, 2015.

(b) **REPORTING OF NON-INTEREST BEARING DEPOSITS.**—

(1) **IN GENERAL.**—Subpart B of part III of subchapter A of chapter 61 of the Internal Revenue Code of 1986 is amended by inserting after section 6049 the following new section:

#### “SEC. 6049A. RETURNS REGARDING NON-INTEREST BEARING DEPOSITS.

“(a) **REQUIREMENT OF REPORTING.**—Every person who holds a reportable deposit during any calendar year shall make a return according to the forms or regulations prescribed by the Secretary, setting forth the name and address of the person for whom such deposit was held.

“(b) **REPORTABLE DEPOSIT.**—For purposes of this section—

“(1) **IN GENERAL.**—The term ‘reportable deposit’ means—

“(A) any amount on deposit with—

“(i) a person carrying on a banking business,

“(ii) a mutual savings bank, a savings and loan association, a building and loan association, a cooperative bank, a homestead association, a credit union, an industrial loan association or bank, or any similar organization,

“(iii) a broker (as defined in section 6045(c)), or

“(iv) any other person provided in regulations prescribed by the Secretary, or

“(B) to the extent provided by the Secretary in regulations, any amount held by an insurance company, an investment company (as defined in section 3 of the Investment Company Act of 1940), or held in other pooled funds or trusts.

“(2) **EXCEPTIONS.**—Such term shall not include—

“(A) any amount with respect to which a report is made under section 6049,

“(B) any amount on deposit with or held by a natural person,

“(C) except to the extent provided in regulations, any amount—

“(i) held with respect to a person described in section 6049(b)(4),

“(ii) with respect to which section 6049(b)(5) would apply if a payment were made with respect to such amount, or

“(iii) on deposit with or held by a person described in section 6049(b)(2)(C), or

“(D) any amount for which the Secretary determines there is already sufficient reporting.

“(c) **STATEMENTS TO BE FURNISHED TO PERSONS WITH RESPECT TO WHOM INFORMATION IS REQUIRED.**—

“(1) **IN GENERAL.**—Every person required to make a return under subsection (a) shall furnish to each person whose name is required to be set forth in such return a written statement showing—

“(A) the name, address, and phone number of the information contact of the person required to make such return, and

“(B) the reportable account with respect to which such return was made.

“(2) **TIME AND FORM OF STATEMENT.**—The written statement under paragraph (1)—

“(A) shall be furnished at a time and in a manner similar to the time and manner that statements are required to be filed under section 6049(c)(2), and

“(B) shall be in such form as the Secretary may prescribe by regulations.

“(d) **PERSON.**—For purposes of this section, the term ‘person’, when referring to the person for whom a deposit is held, includes any governmental unit and any agency or instrumentality thereof and any international organization and any agency or instrumentality thereof.”.

(2) **ASSESSABLE PENALTIES.**—

(A) **FAILURE TO FILE RETURN.**—Subparagraph (B) of section 6724(d)(1) of such Code is amended by striking “or” at the end of clause (xxiv), by striking “and” at the end of clause (xxv) and inserting “or”, and by inserting after clause (xxv) the following new clause:

“(xxvi) section 6049A(a) (relating to returns regarding non-interest bearing deposits), and”.

(B) **FAILURE TO FILE PAYEE STATEMENT.**—Paragraph (2) of section 6724(d) of such Code is amended by striking “or” at the end of subparagraph (GG), by striking the period at the end of subparagraph (HH) and inserting “, or”, and by inserting after subparagraph (HH) the following new subparagraph:

“(II) section 6049A(c) (relating to returns regarding non-interest bearing deposits).”.

(3) **CLERICAL AMENDMENT.**—The table of section for subpart B of part III of subchapter A of

chapter 61 of such Code is amended by inserting after the item relating to section 6049 the following new item:

“Sec. 6049A. Returns regarding non-interest bearing deposits.”.

(4) *EFFECTIVE DATE.*—The amendments made by this subsection shall apply to returns filed after December 31, 2015.

Amend the title so as to read: “An Act to extend the African Growth and Opportunity Act, the Generalized System of Preferences, the preferential duty treatment program for Haiti, and for other purposes.”.

MOTION OFFERED BY MR. RYAN OF WISCONSIN

Mr. RYAN of Wisconsin. Mr. Speaker, I have a motion at the desk.

The SPEAKER pro tempore. The Clerk will designate the motion.

The text of the motion is as follows:

Mr. Ryan of Wisconsin moves that the House concur in the Senate amendment to the title of H.R. 1295 and concur in the Senate amendment to the text of H.R. 1295 with amendment No. 1 submitted for printing in the Congressional Record.

The text of the House amendment to the Senate amendments to the text is as follows:

In lieu of the matter proposed to be inserted by the amendment of the Senate to the text of the bill, insert the following:

#### SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

(a) *SHORT TITLE.*—This Act may be cited as the “Trade Preferences Extension Act of 2015”.

(b) *TABLE OF CONTENTS.*—The table of contents for this Act is as follows:

Sec. 1. Short title; table of contents.

#### TITLE I—EXTENSION OF AFRICAN GROWTH AND OPPORTUNITY ACT

Sec. 101. Short title.

Sec. 102. Findings.

Sec. 103. Extension of African Growth and Opportunity Act.

Sec. 104. Modifications of rules of origin for duty-free treatment for articles of beneficiary sub-Saharan African countries under Generalized System of Preferences.

Sec. 105. Monitoring and review of eligibility under Generalized System of Preferences.

Sec. 106. Promotion of the role of women in social and economic development in sub-Saharan Africa.

Sec. 107. Biennial AGOA utilization strategies.

Sec. 108. Deepening and expanding trade and investment ties between sub-Saharan Africa and the United States.

Sec. 109. Agricultural technical assistance for sub-Saharan Africa.

Sec. 110. Reports.

Sec. 111. Technical amendments.

Sec. 112. Definitions.

#### TITLE II—EXTENSION OF GENERALIZED SYSTEM OF PREFERENCES

Sec. 201. Extension of Generalized System of Preferences.

Sec. 202. Authority to designate certain cotton articles as eligible articles only for least-developed beneficiary developing countries under Generalized System of Preferences.

Sec. 203. Application of competitive need limitation and waiver under Generalized System of Preferences with respect to articles of beneficiary developing countries exported to the United States during calendar year 2014.

Sec. 204. Eligibility of certain luggage and travel articles for duty-free treatment under the Generalized System of Preferences.

#### TITLE III—EXTENSION OF PREFERENTIAL DUTY TREATMENT PROGRAM FOR HAITI

Sec. 301. Extension of preferential duty treatment program for Haiti.

#### TITLE IV—TARIFF CLASSIFICATION OF CERTAIN ARTICLES

Sec. 401. Tariff classification of recreational performance outerwear.

Sec. 402. Duty treatment of protective active footwear.

Sec. 403. Effective date.

#### TITLE V—MISCELLANEOUS PROVISIONS

Sec. 501. Report on contribution of trade preference programs to reducing poverty and eliminating hunger.

#### TITLE VI—OFFSETS

Sec. 601. Customs user fees.

Sec. 602. Time for payment of corporate estimated taxes.

Sec. 603. Elimination of modification of the Medicare sequester for fiscal year 2024.

Sec. 604. Payee statement required to claim certain education tax benefits.

Sec. 605. Special rule for educational institutions unable to collect TINs of individuals with respect to higher education tuition and related expenses.

Sec. 606. Penalty for failure to file correct information returns and provide payee statements.

#### TITLE I—EXTENSION OF AFRICAN GROWTH AND OPPORTUNITY ACT

##### SEC. 101. SHORT TITLE.

This title may be cited as the “AGOA Extension and Enhancement Act of 2015”.

##### SEC. 102. FINDINGS.

Congress finds the following:

(1) Since its enactment, the African Growth and Opportunity Act has been the centerpiece of trade relations between the United States and sub-Saharan Africa and has enhanced trade, investment, job creation, and democratic institutions throughout Africa.

(2) Trade and investment, as facilitated by the African Growth and Opportunity Act, promote economic growth, development, poverty reduction, democracy, the rule of law, and stability in sub-Saharan Africa.

(3) Trade between the United States and sub-Saharan Africa has more than tripled since the enactment of the African Growth and Opportunity Act in 2000, and United States direct investment in sub-Saharan Africa has grown almost six-fold.

(4) It is in the interest of the United States to engage and compete in emerging markets in sub-Saharan African countries, to boost trade and investment between the United States and sub-Saharan African countries, and to renew and strengthen the African Growth and Opportunity Act.

(5) The long-term economic security of the United States is enhanced by strong economic and political ties with the fastest-growing economies in the world, many of which are in sub-Saharan Africa.

(6) It is a goal of the United States to further integrate sub-Saharan African countries into the global economy, stimulate economic development in Africa, and diversify sources of growth in sub-Saharan Africa.

(7) To that end, implementation of the Agreement on Trade Facilitation of the World Trade Organization would strengthen regional integration efforts in sub-Saharan Africa and contribute to economic growth in the region.

(8) The elimination of barriers to trade and investment in sub-Saharan Africa, including high tariffs, forced localization requirements, restrictions on investment, and customs barriers, will create opportunities for workers, businesses, farmers, and ranchers in the United States and sub-Saharan African countries.

(9) The elimination of such barriers will improve utilization of the African Growth and Opportunity Act and strengthen regional and global integration, accelerate economic growth in sub-Saharan Africa, and enhance the trade relationship between the United States and sub-Saharan Africa.

#### SEC. 103. EXTENSION OF AFRICAN GROWTH AND OPPORTUNITY ACT.

(a) *IN GENERAL.*—Section 506B of the Trade Act of 1974 (19 U.S.C. 2466b) is amended by striking “September 30, 2015” and inserting “September 30, 2025”.

(b) *AFRICAN GROWTH AND OPPORTUNITY ACT.*—

(1) *IN GENERAL.*—Section 112(g) of the African Growth and Opportunity Act (19 U.S.C. 3721(g)) is amended by striking “September 30, 2015” and inserting “September 30, 2025”.

(2) *EXTENSION OF REGIONAL APPAREL ARTICLE PROGRAM.*—Section 112(b)(3)(A) of the African Growth and Opportunity Act (19 U.S.C. 3721(b)(3)(A)) is amended—

(A) in clause (i), by striking “11 succeeding” and inserting “21 succeeding”; and

(B) in clause (ii)(II), by striking “September 30, 2015” and inserting “September 30, 2025”.

(3) *EXTENSION OF THIRD-COUNTRY FABRIC PROGRAM.*—Section 112(c)(1) of the African Growth and Opportunity Act (19 U.S.C. 3721(c)(1)) is amended—

(A) in the paragraph heading, by striking “SEPTEMBER 30, 2015” and inserting “SEPTEMBER 30, 2025”;

(B) in subparagraph (A), by striking “September 30, 2015” and inserting “September 30, 2025”; and

(C) in subparagraph (B)(ii), by striking “September 30, 2015” and inserting “September 30, 2025”.

#### SEC. 104. MODIFICATIONS OF RULES OF ORIGIN FOR DUTY-FREE TREATMENT FOR ARTICLES OF BENEFICIARY SUB-SAHARAN AFRICAN COUNTRIES UNDER GENERALIZED SYSTEM OF PREFERENCES.

(a) *IN GENERAL.*—Section 506A(b)(2) of the Trade Act of 1974 (19 U.S.C. 2466a(b)(2)) is amended—

(1) in subparagraph (A), by striking “and” at the end;

(2) in subparagraph (B), by striking the period at the end and inserting “; and”; and

(3) by adding at the end the following:

“(C) the direct costs of processing operations performed in one or more such beneficiary sub-Saharan African countries or former beneficiary sub-Saharan African countries shall be applied in determining such percentage.”.

(b) *APPLICABILITY TO ARTICLES RECEIVING DUTY-FREE TREATMENT UNDER TITLE V OF TRADE ACT OF 1974.*—Section 506A(b) of the Trade Act of 1974 (19 U.S.C. 2466a(b)) is amended by adding at the end the following:

“(3) *RULES OF ORIGIN UNDER THIS TITLE.*—The exceptions set forth in subparagraphs (A), (B), and (C) of paragraph (2) shall also apply to any article described in section 503(a)(1) that is the growth, product, or manufacture of a beneficiary sub-Saharan African country for purposes of any determination to provide duty-free treatment with respect to such article.”.

(c) *MODIFICATIONS TO THE HARMONIZED TARIFF SCHEDULE.*—The President may proclaim such modifications as may be necessary to the Harmonized Tariff Schedule of the United States (HTS) to add the special tariff

treatment symbol “D” in the “Special” subcolumn of the HTS for each article classified under a heading or subheading with the special tariff treatment symbol “A” or “A\*” in the “Special” subcolumn of the HTS.

(d) **EFFECTIVE DATE.**—The amendments made by subsections (a) and (b) take effect on the date of the enactment of this Act and apply with respect to any article described in section 503(b)(1)(B) through (G) of the Trade Act of 1974 that is the growth, product, or manufacture of a beneficiary sub-Saharan African country and that is imported into the customs territory of the United States on or after the date that is 30 days after such date of enactment.

**SEC. 105. MONITORING AND REVIEW OF ELIGIBILITY UNDER GENERALIZED SYSTEM OF PREFERENCES.**

(a) **CONTINUING COMPLIANCE.**—Section 506A(a)(3) of the Trade Act of 1974 (19 U.S.C. 2466a(a)(3)) is amended—

(1) by striking “If the President” and inserting the following:

“(A) **IN GENERAL.**—If the President”; and

(2) by adding at the end the following:

“(B) **NOTIFICATION.**—The President may not terminate the designation of a country as a beneficiary sub-Saharan African country under subparagraph (A) unless, at least 60 days before the termination of such designation, the President notifies Congress and notifies the country of the President’s intention to terminate such designation, together with the considerations entering into the decision to terminate such designation.”.

(b) **WITHDRAWAL, SUSPENSION, OR LIMITATION OF PREFERENTIAL TARIFF TREATMENT.**—Section 506A of the Trade Act of 1974 (19 U.S.C. 2466a) is amended—

(1) by redesignating subsection (c) as subsection (d); and

(2) by inserting after subsection (b) the following:

“(c) **WITHDRAWAL, SUSPENSION, OR LIMITATION OF PREFERENTIAL TARIFF TREATMENT.**—

“(1) **IN GENERAL.**—The President may withdraw, suspend, or limit the application of duty-free treatment provided for any article described in subsection (b)(1) of this section or section 112 of the African Growth and Opportunity Act with respect to a beneficiary sub-Saharan African country if the President determines that withdrawing, suspending, or limiting such duty-free treatment would be more effective in promoting compliance by the country with the requirements described in subsection (a)(1) than terminating the designation of the country as a beneficiary sub-Saharan African country for purposes of this section.

“(2) **NOTIFICATION.**—The President may not withdraw, suspend, or limit the application of duty-free treatment under paragraph (1) unless, at least 60 days before such withdrawal, suspension, or limitation, the President notifies Congress and notifies the country of the President’s intention to withdraw, suspend, or limit such duty-free treatment, together with the considerations entering into the decision to terminate such designation.”.

(c) **REVIEW AND PUBLIC COMMENTS ON ELIGIBILITY REQUIREMENTS.**—Section 506A of the Trade Act of 1974 (19 U.S.C. 2466a), as so amended, is further amended—

(1) by redesignating subsection (d) as subsection (e); and

(2) by inserting after subsection (c) the following:

“(d) **REVIEW AND PUBLIC COMMENTS ON ELIGIBILITY REQUIREMENTS.**—

“(1) **IN GENERAL.**—In carrying out subsection (a)(2), the President shall publish annually in the Federal Register a notice of review and request for public comments on whether beneficiary sub-Saharan African countries are meeting the eligibility require-

ments set forth in section 104 of the African Growth and Opportunity Act and the eligibility criteria set forth in section 502 of this Act.

“(2) **PUBLIC HEARING.**—The United States Trade Representative shall, not later than 30 days after the date on which the President publishes the notice of review and request for public comments under paragraph (1)—

“(A) hold a public hearing on such review and request for public comments; and

“(B) publish in the Federal Register, before such hearing is held, notice of—

“(i) the time and place of such hearing; and

“(ii) the time and place at which such public comments will be accepted.

“(3) **PETITION PROCESS.**—

“(A) **IN GENERAL.**—Not later than 60 days after the date of the enactment of this subsection, the President shall establish a process to allow any interested person, at any time, to file a petition with the Office of the United States Trade Representative with respect to the compliance of any country listed in section 107 of the African Growth and Opportunity Act with the eligibility requirements set forth in section 104 of such Act and the eligibility criteria set forth in section 502 of this Act.

“(B) **USE OF PETITIONS.**—The President shall take into account all petitions filed pursuant to subparagraph (A) in making determinations of compliance under subsections (a)(3)(A) and (c) and in preparing any reports required by this title as such reports apply with respect to beneficiary sub-Saharan African countries.

“(4) **OUT-OF-CYCLE REVIEWS.**—

“(A) **IN GENERAL.**—The President may, at any time, initiate an out-of-cycle review of whether a beneficiary sub-Saharan African country is making continual progress in meeting the requirements described in paragraph (1). The President shall give due consideration to petitions received under paragraph (3) in determining whether to initiate an out-of-cycle review under this subparagraph.

“(B) **CONGRESSIONAL NOTIFICATION.**—Before initiating an out-of-cycle review under subparagraph (A), the President shall notify and consult with Congress.

“(C) **CONSEQUENCES OF REVIEW.**—If, pursuant to an out-of-cycle review conducted under subparagraph (A), the President determines that a beneficiary sub-Saharan African country does not meet the requirements set forth in section 104(a) of the African Growth and Opportunity Act (19 U.S.C. 3703(a)), the President shall, subject to the requirements of subsections (a)(3)(B) and (c)(2), terminate the designation of the country as a beneficiary sub-Saharan African country or withdraw, suspend, or limit the application of duty-free treatment with respect to articles from the country.

“(D) **REPORTS.**—After each out-of-cycle review conducted under subparagraph (A) with respect to a country, the President shall submit to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives a report on the review and any determination of the President to terminate the designation of the country as a beneficiary sub-Saharan African country or withdraw, suspend, or limit the application of duty-free treatment with respect to articles from the country under subparagraph (C).

“(E) **INITIATION OF OUT-OF-CYCLE REVIEWS FOR CERTAIN COUNTRIES.**—Recognizing that concerns have been raised about the compliance with section 104(a) of the African Growth and Opportunity Act (19 U.S.C. 3703(a)) of some beneficiary sub-Saharan African countries, the President shall initiate an out-of-cycle review under subparagraph (A) with respect to South Africa, the most

developed of the beneficiary sub-Saharan African countries, and other beneficiary countries as appropriate, not later than 30 days after the date of the enactment of the Trade Preferences Extension Act of 2015.”.

**SEC. 106. PROMOTION OF THE ROLE OF WOMEN IN SOCIAL AND ECONOMIC DEVELOPMENT IN SUB-SAHARAN AFRICA.**

(a) **STATEMENT OF POLICY.**—Section 103 of the African Growth and Opportunity Act (19 U.S.C. 3702) is amended—

(1) in paragraph (8), by striking “; and” and inserting a semicolon;

(2) in paragraph (9), by striking the period and inserting “; and”; and

(3) by adding at the end the following:

“(10) promoting the role of women in social, political, and economic development in sub-Saharan Africa.”.

(b) **ELIGIBILITY REQUIREMENTS.**—Section 104(a)(1)(A) of the African Growth and Opportunity Act (19 U.S.C. 3703(a)(1)(A)) is amended by inserting “for men and women” after “rights”.

**SEC. 107. BIENNIAL AGOA UTILIZATION STRATEGIES.**

(a) **IN GENERAL.**—It is the sense of Congress that—

(1) beneficiary sub-Saharan African countries should develop utilization strategies on a biennial basis in order to more effectively and strategically utilize benefits available under the African Growth and Opportunity Act (in this section referred to as “AGOA utilization strategies”);

(2) United States trade capacity building agencies should work with, and provide appropriate resources to, such sub-Saharan African countries to assist in developing and implementing biennial AGOA utilization strategies; and

(3) as appropriate, and to encourage greater regional integration, the United States Trade Representative should consider requesting the Regional Economic Communities to prepare biennial AGOA utilization strategies.

(b) **CONTENTS.**—It is further the sense of Congress that biennial AGOA utilization strategies should identify strategic needs and priorities to bolster utilization of benefits available under the African Growth and Opportunity Act. To that end, biennial AGOA utilization strategies should—

(1) review potential exports under the African Growth and Opportunity Act and identify opportunities and obstacles to increased trade and investment and enhanced poverty reduction efforts;

(2) identify obstacles to regional integration that inhibit utilization of benefits under the African Growth and Opportunity Act;

(3) set out a plan to take advantage of opportunities and address obstacles identified in paragraphs (1) and (2), improve awareness of the African Growth and Opportunity Act as a program that enhances exports to the United States, and utilize United States Agency for International Development regional trade hubs;

(4) set out a strategy to promote small business and entrepreneurship; and

(5) eliminate obstacles to regional trade and promote greater utilization of benefits under the African Growth and Opportunity Act and establish a plan to promote full regional implementation of the Agreement on Trade Facilitation of the World Trade Organization.

(c) **PUBLICATION.**—It is further the sense of Congress that—

(1) each beneficiary sub-Saharan African country should publish on an appropriate Internet website of such country public versions of its AGOA utilization strategy; and

(2) the United States Trade Representative should publish on the Internet website of the

Office of the United States Trade Representative public versions of all AGOA utilization strategies described in paragraph (1).

**SEC. 108. DEEPENING AND EXPANDING TRADE AND INVESTMENT TIES BETWEEN SUB-SAHARAN AFRICA AND THE UNITED STATES.**

It is the policy of the United States to continue to—

(1) seek to deepen and expand trade and investment ties between sub-Saharan Africa and the United States, including through the negotiation of accession by sub-Saharan African countries to the World Trade Organization and the negotiation of trade and investment framework agreements, bilateral investment treaties, and free trade agreements, as such agreements have the potential to catalyze greater trade and investment, facilitate additional investment in sub-Saharan Africa, further poverty reduction efforts, and promote economic growth;

(2) seek to negotiate agreements with individual sub-Saharan African countries as well as with the Regional Economic Communities, as appropriate;

(3) promote full implementation of commitments made under the WTO Agreement (as such term is defined in section 2(9) of the Uruguay Round Agreements Act (19 U.S.C. 3501(9)) because such actions are likely to improve utilization of the African Growth and Opportunity Act and promote trade and investment and because regular review to ensure continued compliance helps to maximize the benefits of the African Growth and Opportunity Act; and

(4) promote the negotiation of trade agreements that cover substantially all trade between parties to such agreements and, if other countries seek to negotiate trade agreements that do not cover substantially all trade, continue to object in all appropriate forums.

**SEC. 109. AGRICULTURAL TECHNICAL ASSISTANCE FOR SUB-SAHARAN AFRICA.**

Section 13 of the AGOA Acceleration Act of 2004 (19 U.S.C. 3701 note) is amended—

(1) in subsection (a)—

(A) by striking “shall identify not fewer than 10 eligible sub-Saharan African countries as having the greatest” and inserting “, through the Secretary of Agriculture, shall identify eligible sub-Saharan African countries that have”; and

(B) by striking “and complying with sanitary and phytosanitary rules of the United States” and inserting “, complying with sanitary and phytosanitary rules of the United States, and developing food safety standards”;

(2) in subsection (b)—

(A) by striking “20” and inserting “30”; and

(B) by inserting after “from those countries” the following: “, particularly from businesses and sectors that engage women farmers and entrepreneurs.”; and

(3) by adding at the end the following:

“(c) **COORDINATION.**—The President shall take such measures as are necessary to ensure adequate coordination of similar activities of agencies of the United States Government relating to agricultural technical assistance for sub-Saharan Africa.”.

**SEC. 110. REPORTS.**

(a) **IMPLEMENTATION REPORT.**—

(1) **IN GENERAL.**—Not later than 1 year after the date of the enactment of this Act, and biennially thereafter, the President shall submit to Congress a report on the trade and investment relationship between the United States and sub-Saharan African countries and on the implementation of this title and the amendments made by this title.

(2) **MATTERS TO BE INCLUDED.**—The report required by paragraph (1) shall include the following:

(A) A description of the status of trade and investment between the United States and sub-Saharan Africa, including information on leading exports to the United States from sub-Saharan African countries.

(B) Any changes in eligibility of sub-Saharan African countries during the period covered by the report.

(C) A detailed analysis of whether each such beneficiary sub-Saharan African country is continuing to meet the eligibility requirements set forth in section 104 of the African Growth and Opportunity Act and the eligibility criteria set forth in section 502 of the Trade Act of 1974.

(D) A description of the status of regional integration efforts in sub-Saharan Africa.

(E) A summary of United States trade capacity building efforts.

(F) Any other initiatives related to enhancing the trade and investment relationship between the United States and sub-Saharan African countries.

(b) **POTENTIAL TRADE AGREEMENTS REPORT.**—Not later than 1 year after the date of the enactment of this Act, and every 5 years thereafter, the United States Trade Representative shall submit to Congress a report that—

(1) identifies sub-Saharan African countries that have expressed an interest in entering into a free trade agreement with the United States;

(2) evaluates the viability and progress of such sub-Saharan African countries and other sub-Saharan African countries toward entering into a free trade agreement with the United States; and

(3) describes a plan for negotiating and concluding such agreements, which includes the elements described in subparagraphs (A) through (E) of section 116(b)(2) of the African Growth and Opportunity Act.

(c) **TERMINATION.**—The reporting requirements of this section shall cease to have any force or effect after September 30, 2025.

**SEC. 111. TECHNICAL AMENDMENTS.**

Section 104 of the African Growth and Opportunity Act (19 U.S.C. 3703), as amended by section 106, is further amended—

(1) in subsection (a), by striking “(a) IN GENERAL.—”; and

(2) by striking subsection (b).

**SEC. 112. DEFINITIONS.**

In this title:

(1) **BENEFICIARY SUB-SAHARAN AFRICAN COUNTRY.**—The term “beneficiary sub-Saharan African country” means a beneficiary sub-Saharan African country described in subsection (e) of section 506A of the Trade Act of 1974 (as redesignated by this Act).

(2) **SUB-SAHARAN AFRICAN COUNTRY.**—The term “sub-Saharan African country” has the meaning given the term in section 107 of the African Growth and Opportunity Act.

**TITLE II—EXTENSION OF GENERALIZED SYSTEM OF PREFERENCES**

**SEC. 201. EXTENSION OF GENERALIZED SYSTEM OF PREFERENCES.**

(a) **IN GENERAL.**—Section 505 of the Trade Act of 1974 (19 U.S.C. 2465) is amended by striking “July 31, 2013” and inserting “December 31, 2017”.

(b) **EFFECTIVE DATE.**—

(1) **IN GENERAL.**—The amendment made by subsection (a) shall apply to articles entered on or after the 30th day after the date of the enactment of this Act.

(2) **RETROACTIVE APPLICATION FOR CERTAIN LIQUIDATIONS AND RELIQUIDATIONS.**—

(A) **IN GENERAL.**—Notwithstanding section 514 of the Tariff Act of 1930 (19 U.S.C. 1514) or any other provision of law and subject to subparagraph (B), any entry of a covered article to which duty-free treatment or other preferential treatment under title V of the Trade Act of 1974 (19 U.S.C. 2461 et seq.)

would have applied if the entry had been made on July 31, 2013, that was made—

(i) after July 31, 2013, and

(ii) before the effective date specified in paragraph (1), shall be liquidated or reliquidated as though such entry occurred on the effective date specified in paragraph (1).

(B) **REQUESTS.**—A liquidation or reliquidation may be made under subparagraph (A) with respect to an entry only if a request therefor is filed with U.S. Customs and Border Protection not later than 180 days after the date of the enactment of this Act that contains sufficient information to enable U.S. Customs and Border Protection—

(i) to locate the entry; or

(ii) to reconstruct the entry if it cannot be located.

(C) **PAYMENT OF AMOUNTS OWED.**—Any amounts owed by the United States pursuant to the liquidation or reliquidation of an entry of a covered article under subparagraph (A) shall be paid, without interest, not later than 90 days after the date of the liquidation or reliquidation (as the case may be).

(3) **DEFINITIONS.**—In this subsection:

(A) **COVERED ARTICLE.**—The term “covered article” means an article from a country that is a beneficiary developing country under title V of the Trade Act of 1974 (19 U.S.C. 2461 et seq.) as of the effective date specified in paragraph (1).

(B) **ENTER; ENTRY.**—The terms “enter” and “entry” include a withdrawal from warehouse for consumption.

**SEC. 202. AUTHORITY TO DESIGNATE CERTAIN COTTON ARTICLES AS ELIGIBLE ARTICLES ONLY FOR LEAST-DEVELOPED BENEFICIARY DEVELOPING COUNTRIES UNDER GENERALIZED SYSTEM OF PREFERENCES.**

Section 503(b) of the Trade Act of 1974 (19 U.S.C. 2463(b)) is amended by adding at the end the following:

“(5) **CERTAIN COTTON ARTICLES.**—Notwithstanding paragraph (3), the President may designate as an eligible article or articles under subsection (a)(1)(B) only for countries designated as least-developed beneficiary developing countries under section 502(a)(2) cotton articles classifiable under subheading 5201.00.18, 5201.00.28, 5201.00.38, 5202.99.30, or 5203.00.30 of the Harmonized Tariff Schedule of the United States.”.

**SEC. 203. APPLICATION OF COMPETITIVE NEED LIMITATION AND WAIVER UNDER GENERALIZED SYSTEM OF PREFERENCES WITH RESPECT TO ARTICLES OF BENEFICIARY DEVELOPING COUNTRIES EXPORTED TO THE UNITED STATES DURING CALENDAR YEAR 2014.**

(a) **IN GENERAL.**—For purposes of applying and administering subsections (c)(2) and (d) of section 503 of the Trade Act of 1974 (19 U.S.C. 2463) with respect to an article described in subsection (b) of this section, subsections (c)(2) and (d) of section 503 of such Act shall be applied and administered by substituting “October 1” for “July 1” each place such date appears.

(b) **ARTICLE DESCRIBED.**—An article described in this subsection is an article of a beneficiary developing country that is designated by the President as an eligible article under subsection (a) of section 503 of the Trade Act of 1974 (19 U.S.C. 2463) and with respect to which a determination described in subsection (c)(2)(A) of such section was made with respect to exports (directly or indirectly) to the United States of such eligible article during calendar year 2014 by the beneficiary developing country.

**SEC. 204. ELIGIBILITY OF CERTAIN LUGGAGE AND TRAVEL ARTICLES FOR DUTY-FREE TREATMENT UNDER THE GENERALIZED SYSTEM OF PREFERENCES.**

Section 503(b)(1) of the Trade Act of 1974 (19 U.S.C. 2463(b)(1)) is amended—

(1) in subparagraph (A), by striking “paragraph (4)” and inserting “paragraphs (4) and (5)”;

(2) in subparagraph (E), by striking “Footwear” and inserting “Except as provided in paragraph (5), footwear”;

(3) by adding at the end the following:

“(5) CERTAIN LUGGAGE AND TRAVEL ARTICLES.—Notwithstanding subparagraph (A) or (E) of paragraph (1), the President may designate the following as eligible articles under subsection (a):

“(A) Articles classifiable under subheading 4202.11.00, 4202.12.40, 4202.21.60, 4202.21.90, 4202.22.15, 4202.22.45, 4202.31.60, 4202.32.40, 4202.32.80, 4202.92.15, 4202.92.20, 4202.92.45, or 4202.99.90 of the Harmonized Tariff Schedule of the United States.

“(B) Articles classifiable under statistical reporting number 4202.12.2020, 4202.12.2050, 4202.12.8030, 4202.12.8070, 4202.22.8050, 4202.32.9550, 4202.32.9560, 4202.91.0030, 4202.91.0090, 4202.92.3020, 4202.92.3031, 4202.92.3091, 4202.92.9026, or 4202.92.9060 of the Harmonized Tariff Schedule of the United States, as such statistical reporting numbers are in effect on the date of the enactment of the Trade Preferences Extension Act of 2015.”.

**TITLE III—EXTENSION OF PREFERENTIAL DUTY TREATMENT PROGRAM FOR HAITI**  
**SEC. 301. EXTENSION OF PREFERENTIAL DUTY TREATMENT PROGRAM FOR HAITI.**

Section 213A of the Caribbean Basin Economic Recovery Act (19 U.S.C. 2703a) is amended as follows:

(1) Subsection (b) is amended as follows:

(A) Paragraph (1) is amended—

(i) in subparagraph (B)(v)(I), by amending item (cc) to read as follows:

“(cc) 60 percent or more during the 1-year period beginning on December 20, 2017, and each of the 7 succeeding 1-year periods.”;

(ii) in subparagraph (C)—

(I) in the table, by striking “succeeding 11 1-year periods” and inserting “16 succeeding 1-year periods”;

(II) by striking “December 19, 2018” and inserting “December 19, 2025”.

(B) Paragraph (2) is amended—

(i) in subparagraph (A)(ii), by striking “11 succeeding 1-year periods” and inserting “16 succeeding 1-year periods”;

(ii) in subparagraph (B)(iii), by striking “11 succeeding 1-year periods” and inserting “16 succeeding 1-year periods”.

(2) Subsection (h) is amended by striking “September 30, 2020” and inserting “September 30, 2025”.

**TITLE IV—TARIFF CLASSIFICATION OF CERTAIN ARTICLES**

**SEC. 401. TARIFF CLASSIFICATION OF RECREATIONAL PERFORMANCE OUTERWEAR.**

(a) AMENDMENTS TO ADDITIONAL U.S. NOTES.—The Additional U.S. Notes to chapter 62 of the Harmonized Tariff Schedule of the United States are amended—

(1) in Additional U.S. Note 2—

(A) by striking “For the purposes of subheadings” and all that follows through “6211.20.15” and inserting “For purposes of this chapter”;

(B) by striking “garments classifiable in those subheadings” and inserting “a garment”;

(C) by striking “D 3600-81” and inserting “D 3779-81”;

(2) by adding at the end the following new notes:

“3. (a) For purposes of this chapter, the term ‘recreational performance outerwear’ means trousers (including, but not limited to, paddling pants, ski or snowboard pants, and ski or snowboard pants intended for sale as parts of ski-suits), coveralls and bib overalls, and jackets (including, but not limited to, full zip jackets, paddling jackets, ski jackets, and ski jackets intended for sale as parts of ski-suits), windbreakers, and similar articles (including padded, sleeveless jackets) composed of fabrics of cotton, wool, hemp, bamboo, silk, or manmade fiber, or a combination of such fibers, that are either water resistant or treated with plastics, or both, with critically sealed seams, and with 5 or more of the following features:

“(i) Insulation for cold weather protection.

“(ii) Pockets, at least one of which has a zippered, hook and loop, or other type of closure.

“(iii) Elastic, drawcord, or other means of tightening around the waist or leg hems, including hidden leg sleeves with a means of tightening at the ankle for trousers and tightening around the waist or bottom hem for jackets.

“(iv) Venting, not including grommet(s).

“(v) Articulated elbows or knees.

“(vi) Reinforcement in one of the following areas: the elbows, shoulders, seat, knees, ankles, or cuffs.

“(vii) Weatherproof closure at the waist or front.

“(viii) Multi-adjustable hood or adjustable collar.

“(ix) Adjustable powder skirt, inner protective skirt, or adjustable inner protective cuff at sleeve hem.

“(x) Construction at the arm gusset that utilizes fabric, design, or patterning to allow radial arm movement.

“(xi) Odor control technology.

The term ‘recreational performance outerwear’ does not include occupational outerwear.

“(b) For purposes of this Note, the following terms have the following meanings:

“(i) The term ‘treated with plastics’ refers to textile fabrics impregnated, coated, covered, or laminated with plastics, as described in Note 2 to chapter 59.

“(ii) The term ‘sealed seams’ means seams that have been covered by means of taping, gluing, bonding, cementing, fusing, welding, or a similar process so that water cannot pass through the seams when tested in accordance with the current version of AATCC Test Method 35.

“(iii) The term ‘critically sealed seams’ means—

“(A) for jackets, windbreakers, and similar articles (including padded, sleeveless jackets), sealed seams that are sealed at the front and back yokes, or at the shoulders, arm holes, or both, where applicable; and

“(B) for trousers, overalls and bib overalls and similar articles, sealed seams that are sealed at the front (up to the zipper or other means of closure) and back rise.

“(iv) The term ‘insulation for cold weather protection’ means insulation with either synthetic fill, down, a laminated thermal backing, or other lining for thermal protection from cold weather.

“(v) The term ‘venting’ refers to closeable or permanent constructed openings in a garment (excluding front, primary zipper closures and grommet(s)) to allow increased expulsion of built-up heat during outdoor activities. In a jacket, such openings are often positioned on the underarm seam of a garment but may also be placed along other seams in the front or back of a garment. In trousers, such openings are often positioned on the inner or outer leg seams of a garment but may also be placed along other seams in the front or back of a garment.

“(vi) The term ‘articulated elbows or knees’ refers to the construction of a sleeve (or pant leg) to allow improved mobility at the elbow (or knee) through the use of extra seams, darts, gussets, or other means.

“(vii) The term ‘reinforcement’ refers to the use of a double layer of fabric or section(s) of fabric that is abrasion-resistant or otherwise more durable than the face fabric of the garment.

“(viii) The term ‘weatherproof closure’ means a closure (including, but not limited to, laminated or coated zippers, storm flaps, or other weatherproof construction) that has been reinforced or engineered in a manner to reduce the penetration or absorption of moisture or air through an opening in the garment.

“(ix) The term ‘multi-adjustable hood or adjustable collar’ means, in the case of a hood, a hood into which is incorporated two or more draw cords, adjustment tabs, or elastics, or, in the case of a collar, a collar into which is incorporated at least one draw cord, adjustment tab, elastic, or similar component, to allow volume adjustments around a helmet, or the crown of the head, neck, or face.

“(x) The terms ‘adjustable powder skirt’ and ‘inner protective skirt’ refer to a partial lower inner lining with means of tightening around the waist for additional protection from the elements.

“(xi) The term ‘arm gusset’ means construction at the arm of a gusset that utilizes an extra fabric piece in the underarm, usually diamond- or triangular-shaped, designed, or patterned to allow radial arm movement.

“(xii) The term ‘radial arm movement’ refers to unrestricted, 180-degree range of motion for the arm while wearing performance outerwear.

“(xiii) The term ‘odor control technology’ means the incorporation into a fabric or garment of materials, including, but not limited to, activated carbon, silver, copper, or any combination thereof, capable of adsorbing, absorbing, or reacting with human odors, or effective in reducing the growth of odor-causing bacteria.

“(xiv) The term ‘occupational outerwear’ means outerwear garments, including uniforms, designed or marketed for use in the workplace or at a worksite to provide durable protection from cold or inclement weather and/or workplace hazards, such as fire, electrical, abrasion, or chemical hazards, or impacts, cuts, punctures, or similar hazards.

“(c) Notwithstanding subdivision (b)(i) of this Note, for purposes of this chapter, Notes 1 and 2(a)(1) to chapter 59 and Note 1(c) to chapter 60 shall be disregarded in classifying goods as ‘recreational performance outerwear’.

“(d) For purposes of this chapter, the importer of record shall maintain internal import records that specify upon entry whether garments claimed as recreational performance outerwear have an outer surface that is water resistant, treated with plastics, or a combination thereof, and shall further enumerate the specific features that make the garments eligible to be classified as recreational performance outerwear.”.

(b) TARIFF CLASSIFICATIONS.—Chapter 62 of the Harmonized Tariff Schedule of the United States is amended as follows:

(1) By striking subheading 6201.11.00 and inserting the following, with the article description for subheading 6201.11 having the same degree of indentation as the article description for subheading 6201.11.00 (as in effect on the day before the date of the enactment of this Act):

“	6201.11	Of wool or fine animal hair:				
	6201.11.05	Recreational performance outerwear .....	41¢/kg + 16.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 16.4¢/kg + 6.5% (OM)	52.9¢/kg + 58.5%	
	6201.11.10	Other .....	41¢/kg + 16.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 16.4¢/kg + 6.5% (OM)	52.9¢/kg + 58.5%	”.

(2) By striking subheadings 6201.12.10 and 6201.12.20 and inserting the following, with the article description for subheading 6201.12.05 having the same degree of indentation as the article description for subheading 6201.12.10 (as in effect on the day before the date of the enactment of this Act):

“	6201.12.05	Recreational performance outerwear .....	9.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	60%	
	6201.12.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%	
	6201.12.20	Other .....	9.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	”.

(3) By striking subheadings 6201.13.10 through 6201.13.40 and inserting the following, with the article description for subheading 6201.13.05 having the same degree of indentation as the article description for subheading 6201.13.10 (as in effect on the day before the date of the enactment of this Act):

“	6201.13.05	Recreational performance outerwear .....	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	
	6201.13.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%	
	6201.13.30	Other: Containing 36 percent or more by weight of wool or fine animal hair .....	49.7¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	52.9¢/kg + 58.5%	
	6201.13.40	Other .....	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	”.

(4) By striking subheadings 6201.19.10 and 6201.19.90 and inserting the following, with the article description for subheading 6201.19.05 having the same degree of indentation as the article description for subheading 6201.19.10 (as in effect on the day before the date of the enactment of this Act):

“	6201.19.05	Recreational performance outerwear .....	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%	
	6201.19.10	Other: Containing 70 percent or more by weight of silk or silk waste .....	Free		35%	

6201.19.90	Other .....	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%	"
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(5) By striking subheadings 6201.91.10 and 6201.91.20 and inserting the following, with the article description for subheading 6201.91.05 having the same degree of indentation as the article description for subheading 6201.91.10 (as in effect on the day before the date of the enactment of this Act):

6201.91.05	Recreational performance outerwear .....	49.7¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 19.8¢/kg + 7.8% (OM)	58.5%	
6201.91.10	Other: Padded, sleeveless jackets .....	8.5%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 7.6% (AU) 3.4% (OM)	58.5%	
6201.91.20	Other .....	49.7¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 19.8¢/kg + 7.8% (OM)	52.9¢/kg + 58.5%	"

(6) By striking subheadings 6201.92.10 through 6201.92.20 and inserting the following, with the article description for subheading 6201.92.05 having the same degree of indentation as the article description for subheading 6201.92.10 (as in effect on the day before the date of the enactment of this Act):

6201.92.05	Recreational performance outerwear .....	9.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	
6201.92.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%	
6201.92.15	Other: Water resistant .....	6.2%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 5.5% (AU)	37.5%	
6201.92.20	Other .....	9.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	"

(7) By striking subheadings 6201.93.10 through 6201.93.35 and inserting the following, with the article description for subheading 6201.93.05 having the same degree of indentation as the article description for subheading 6201.93.10 (as in effect on the day before the date of the enactment of this Act):

“	6201.93.05	Recreational performance outerwear .....	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	”.
	6201.93.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%	
	6201.93.20	Other: Padded, sleeveless jackets .....	14.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%	
	6201.93.25	Other: Containing 36 percent or more by weight of wool or fine animal hair .....	49.5¢/kg + 19.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	52.9¢/kg + 58.5%	
	6201.93.30	Other: Water resistant .....	7.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%	
	6201.93.35	Other .....	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	

(8) By striking subheadings 6201.99.10 and 6201.99.90 and inserting the following, with the article description for subheading 6201.99.05 having the same degree of indentation as the article description for subheading 6201.99.10 (as in effect on the day before the date of the enactment of this Act):

“	6201.99.05	Recreational performance outerwear .....	4.2%	Free (BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.7% (AU)	35%	”.
	6201.99.10	Other: Containing 70 percent or more by weight of silk or silk waste .....	Free		35%	
	6201.99.90	Other .....	4.2%	Free (BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.7% (AU)	35%	

(9) By striking subheading 6202.11.00 and inserting the following, with the article description for subheading 6202.11 having the same degree of indentation as the article description for subheading 6202.11.00 (as in effect on the day before the date of the enactment of this Act):

“	6202.11	Of wool or fine animal hair:				”.
	6202.11.05	Recreational performance outerwear .....	41¢/kg + 16.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 16.4¢/kg + 6.5% (OM)	46.3¢/kg + 58.5%	
	6202.11.10	Other .....	41¢/kg + 16.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 16.4¢/kg + 6.5% (OM)	46.3¢/kg + 58.5%	

(10) By striking subheadings 6202.12.10 and 6202.12.20 and inserting the following, with the article description for subheading 6202.12.05 having the same degree of indentation as the article description for subheading 6202.12.10 (as in effect on the day before the date of the enactment of this Act):

“	6202.12.05	Recreational performance outerwear .....	8.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	”.
	6202.12.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%	
	6202.12.20	Other .....	8.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	

(11) By striking subheadings 6202.13.10 through 6202.13.40 and inserting the following, with the article description for subheading 6202.13.05 having the same degree of indentation as the article description for subheading 6202.13.10 (as in effect on the day before the date of the enactment of this Act):

“	6202.13.05	Recreational performance outerwear .....	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	”.
	6202.13.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%	
	6202.13.30	Other: Containing 36 percent or more by weight of wool or fine animal hair .....	43.5¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	46.3¢/kg + 58.5%	
	6202.13.40	Other .....	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	

(12) By striking subheadings 6202.19.10 and 6202.19.90 and inserting the following, with the article description for subheading 6202.19.05 having the same degree of indentation as the article description for subheading 6202.19.10 (as in effect on the day before the date of the enactment of this Act):

“	6202.19.05	Recreational performance outerwear .....	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%	”.
	6202.19.10	Other: Containing 70 percent or more by weight or silk or silk waste .....	Free	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%	
	6202.19.90	Other .....	2.8%		35%	

(13) By striking subheadings 6202.91.10 and 6202.91.20 and inserting the following, with the article description for subheading 6202.91.05 having the same degree of indentation as the article description for subheading 6202.91.10 (as in effect on the day before the date of the enactment of this Act):

“	6202.91.05	Recreational performance outerwear .....	36¢/kg + 16.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 14.4¢/kg + 6.5% (OM)	58.5%	”.
		Other:				

6202.91.10	Padded, sleeveless jackets .....	14%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 5.6% (OM)	58.5%	
6202.91.20	Other .....	36¢/kg + 16.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 14.4¢/kg + 6.5% (OM)	46.3¢/kg + 58.5%	"

(14) By striking subheadings 6202.92.10 through 6202.92.20 and inserting the following, with the article description for sub-

heading 6202.92.05 having the same degree of indentation as the article description for subheading 6202.92.10 (as in effect on the day before the date of the enactment of this Act):

6202.92.05	Recreational performance outerwear .....	8.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	
6202.92.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%	
6202.92.15	Other: Water resistant .....	6.2%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 5.5% (AU)	37.5%	
6202.92.20	Other .....	8.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	"

(15) By striking subheadings 6202.93.10 through 6202.93.50 and inserting the following, with the article description for sub-

heading 6202.93.05 having the same degree of indentation as the article description for subheading 6202.93.10 (as in effect on the day before the date of the enactment of this Act):

“	6202.93.05	Recreational performance outerwear .....	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	”.
	6202.93.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	4.4%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 3.9% (AU)	60%	
	6202.93.20	Other: Padded, sleeveless jackets .....	14.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%	
	6202.93.40	Other: Containing 36 percent or more by weight of wool or fine animal hair .....	43.4¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	46.3¢/kg + 58.5%	
	6202.93.45	Other: Water resistant .....	7.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%	
	6202.93.50	Other .....	27.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	

(16) By striking subheadings 6202.99.10 and 6202.99.90 and inserting the following, with the article description for subheading 6202.99.05 having the same degree of indentation as the article description for subheading 6202.99.10 (as in effect on the day before the date of the enactment of this Act):

“	6202.99.05	Recreational performance outerwear .....	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%	”.
	6202.99.10	Other: Containing 70 percent or more by weight of silk or silk waste .....	Free	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%	
	6202.99.90	Other .....	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%	

(17) By striking subheadings 6203.41 and 6203.41.05, and the superior text to subheading 6203.41.05, and inserting the following, with the article description for subheading 6203.41 having the same degree of indentation as the article description for subheading 6203.41 (as in effect on the day before the date of the enactment of this Act):

“	6203.41	Of wool or fine animal hair:				”.
	6203.41.05	Recreational performance outerwear .....	41.9¢/kg + 16.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 16.7¢/kg + 6.5% (OM)	52.9¢/kg + 58.5%	
	6203.41.10	Trousers, breeches and shorts: Trousers and breeches, containing elastomeric fiber, water resistant, without belt loops, weighing more than 9 kg per dozen .....	7.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 6.8% (AU) 3% (OM)	52.9¢/kg + 58.5%	

(18) By striking subheadings 6203.42.10 through 6203.42.40 and inserting the following, with the article description for subheading 6203.42.05 having the same degree of indentation as the article description for subheading 6203.42.10 (as in effect on the day before the date of the enactment of this Act):

“	6203.42.05	Recreational performance outerwear .....	16.6%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.6% (KR)	90%	”.
	6203.42.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	Free		60%	
	6203.42.20	Other: Bib and brace overalls .....	10.3%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%	
	6203.42.40	Other .....	16.6%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.6% (KR)	90%	

(19) By striking subheadings 6203.43.10 through 6203.43.40 and inserting the following, with the article description for sub-

heading 6203.43.05 having the same degree of indentation as the article description for subheading 6203.43.10 (as in effect on the day before the date of the enactment of this Act):

“	6203.43.05	Recreational performance outerwear .....	27.9%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.1% (KR)	90%	”.
	6203.43.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	Free		60%	
	6203.43.15	Other: Bib and brace overalls: Water resistant .....	7.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%	
	6203.43.20	Other .....	14.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%	
	6203.43.25	Other: Certified hand-loomed and folklore products .....	12.2%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%	
	6203.43.30	Other: Containing 36 percent or more by weight of wool or fine animal hair .....	49.6¢/kg + 19.7%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	52.9¢/kg + 58.5%	
	6203.43.35	Other: Water resistant trousers or breeches .....	7.1%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 6.3% (AU) 2.8% (KR)	65%	
	6203.43.40	Other .....	27.9%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.1% (KR)	90%	

(20) By striking subheadings 6203.49 through 6203.49.80 and inserting the following, with the article description for sub-

heading 6203.49 having the same degree of indentation as the article description for subheading 6203.49 (as in effect on the day before the date of the enactment of this Act):

(21) By striking subheadings 6204.61.10 and 6204.61.90 and inserting the following, with the article description for subheading	6204.61.05 having the same degree of indentation as the article description for subheading	6204.61.10 (as in effect on the day before the date of the enactment of this Act):
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(22) By striking subheadings 6204.62.10 through 6204.62.40 and inserting the following, with the article description for subheading 6204.62.05 having the same degree of indentation as the article description for subheading 6204.62.10 (as in effect on the day before the date of the enactment of this Act):

6204.62.05	Recreational performance outerwear .....	16.6%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.6% (KR)	90%
6204.62.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	Free		60%
6204.62.20	Other: Bib and brace overalls .....	8.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	90%
	Other:			

6204.62.30	Certified hand-loomed and folklore products .....	7.1%	Free (BH, CA, CL, CO, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	37.5%	
6204.62.40	Other .....	16.6%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.6% (KR)	90%	”.

(23) By striking subheadings 6204.63.10 through 6204.63.35 and inserting the following, with the article description for subheading 6204.63.10 (as in effect on the day before the date of the enactment of this Act):

“	6204.63.05	Recreational performance outerwear .....	28.6%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.4% (KR)	90%	
	6204.63.10	Other: Containing 15 percent or more by weight of down and waterfowl plumage and of which down comprises 35 percent or more by weight; containing 10 percent or more by weight of down .....	Free		60%	
	6204.63.12	Other: Bib and brace overalls: Water resistant .....	7.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%	
	6204.63.15	Other .....	14.9%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%	
	6204.63.20	Certified hand-loomed and folklore products .....	11.3%	Free (BH, CA, CL, CO, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	76%	
	6204.63.25	Other: Containing 36 percent or more by weight of wool or fine animal hair .....	13.6%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 8% (AU)	58.5%	
	6204.63.30	Other: Water resistant trousers or breeches .....	7.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) 6.3% (AU)	65%	
	6204.63.35	Other .....	28.6%	Free (BH, CA, CL, CO, IL, JO, MA, MX, OM, P, PA, PE, SG) 8% (AU) 11.4% (KR)	90%	”.

(24) By striking subheadings 6204.69 through 6204.69.90 and inserting the following, with the article description for subheading 6204.69 (as in effect on the day before the date of the enactment of this Act):

(25) By striking subheadings 6210.40.30 and 6210.40.50 and inserting the following, with the article description for subheading 6210.40.05 having the same degree of indentation as the article description for subheading 6210.40.30 (as in effect on the day before the date of the enactment of this Act):

(26) By striking subheadings 6210.50.30 and 6210.50.50 and inserting the following, with the article description for subheading 6210.50.05 having the same degree of indentation as the article description for subheading 6210.50.30 (as in effect on the day before the date of the enactment of this Act):

“	6210.50.05	Recreational performance outerwear	7.1%	Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PE, SG)	65%	”
	6210.50.30	Other: Having an outer surface impreg- nated, coated, covered or laminated with rubber or plastics material which completely obscures the underlying fabric .....	3.8%	Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PE, SG)	65%	
	6210.50.50	Other .....	7.1%	Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PE, SG)	65%	

(27) By striking subheading 6211.32.00 and inserting the following, with the article description for subheading 6211.32 having the

same degree of indentation as the article description for subheading 6211.32.00 (as in ef-

fect on the day before the date of the enactment of this Act):

“	6211.32	Of cotton:						
	6211.32.05	Recreational performance outerwear .....	8.1%	Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	90%			
	6211.32.10	Other .....	8.1%	Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	90%			”.

(28) By striking subheading 6211.33.00 and inserting the following, with the article description for subheading 6211.33 having the

same degree of indentation as the article description for subheading 6211.33.00 (as in ef-

fect on the day before the date of the enactment of this Act):

“	6211.33	Of man-made fibers:						
	6211.33.05	Recreational performance outerwear .....	16%	Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG)	76%			
	6211.33.10	Other .....	16%	6.4% (OM) Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG)	76%			”.

(29) By striking subheadings 6211.39.05 through 6211.39.90 and inserting the following, with the article description for sub-

heading 6211.39.05 having the same degree of indentation as the article description for

subheading 6211.39.05 (as in effect on the day before the date of the enactment of this Act):

“	6211.39.05	Recreational performance outerwear .....	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%			
		Other: .....						
	6211.39.10	Of wool or fine animal hair .....	12%	Free (AU, BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG)	58.5%			
	6211.39.20	Containing 70 percent or more by weight of silk or silk waste .....	0.5%	4.8% (OM) Free (AU, BH, CA, CL, CO, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%			
	6211.39.90	Other .....	2.8%	Free (AU, BH, CA, CL, CO, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%			”.

(30) By striking subheading 6211.42.00 and inserting the following, with the article description for subheading 6211.42 having the

same degree of indentation as the article description for subheading 6211.42.00 (as in ef-

fect on the day before the date of the enactment of this Act):

“	6211.42	Of cotton:						
	6211.42.05	Recreational performance outerwear .....	8.1%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	90%			
	6211.42.10	Other .....	8.1%	7.2% (AU) Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	90%			”.

(31) By striking subheading 6211.43.00 and inserting the following, with the article description for subheading 6211.43 having the

same degree of indentation as the article description for subheading 6211.43.00 (as in ef-

fect on the day before the date of the enactment of this Act):

“	6211.43	Of man-made fibers:						
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6211.43.05	Recreational performance outerwear .....	16%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 6.4% (OM)	90%	
6211.43.10	Other .....	16%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 8% (AU) 6.4% (OM)	90%	"

(32) By striking subheadings 6211.49.10 through 6211.49.90 and inserting the following, with the article description for subheading 6211.49.05 having the same degree of indentation as the article description for subheading 6211.49.10 (as in effect on the day before the date of the enactment of this Act):

6211.49.05	Recreational performance outerwear .....	7.3%	Free (BH, CA, CL, CO, E, IL, JO, MA, MX, OM, P, PA, PE, SG) 6.5% (AU) 2.9% (KR)	35%	
6211.49.10	Other: Containing 70 percent or more by weight of silk or silk waste .....	1.2%	Free (AU, BH, CA, CL, CO, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	35%	
6211.49.41	Of wool or fine animal hair .....	12%	Free (BH, CA, CL, CO, IL, JO, KR, MA, MX, P, PA, PE, SG) 4.8% (OM) 8% (AU)	58.5%	
6211.49.90	Other .....	7.3%	Free (BH, CA, CL, CO, E, IL, JO, MA, MX, OM, P, PA, PE, SG) 6.5% (AU) 2.9% (KR)	35%	"

#### SEC. 402. DUTY TREATMENT OF PROTECTIVE ACTIVE FOOTWEAR.

(a) DEFINITION OF PROTECTIVE ACTIVE FOOTWEAR.—The Additional U.S. Notes to chapter 64 of the Harmonized Tariff Schedule of the United States are amended by adding at the end the following:

“6. For the purposes of subheadings 6402.91.42 and 6402.99.32, the term ‘protective

active footwear’ means footwear (other than footwear described in Subheading Note 1) that is designed for outdoor activities, such as hiking shoes, trekking shoes, running shoes, and trail running shoes, the foregoing valued over \$24/pair and which provides protection against water that is imparted by the use of a coated or laminated textile fabric.”.

(b) DUTY TREATMENT FOR PROTECTIVE ACTIVE FOOTWEAR.—Chapter 64 of the Harmonized Tariff Schedule of the United States is amended as follows:

(1) By inserting after subheading 6402.91.40 the following new subheading, with the article description for subheading 6402.91.42 having the same degree of indentation as the article description for subheading 6402.91.40:

6402.91.42	Protective active footwear (except footwear with waterproof molded bottoms, including bottoms comprising an outer sole and all or part of the upper and except footwear with insulation that provides protection against cold weather), whose height from the bottom of the outer sole to the top of the upper does not exceed 15.34 cm .....	20%	Free (AU, BH, CA, CL, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, R, SG) .....	35%	"
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(2) By inserting immediately preceding subheading 6402.99.33 the following new subheading, with the article description for subheading 6402.99.32 having the same degree of indentation as the article description for subheading 6402.99.33:

6402.99.32	Protective active footwear .....	20%	Free (AU, BH, CA, CL, D, IL, JO, MA, MX, P) 1% (PA) 6% (OM) 6% (PE) 12% (CO) 20% (KR)	35%	"
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(c) STAGED RATE REDUCTIONS.—The staged reductions in special rates of duty proclaimed for subheading 6402.99.90 of the Harmonized Tariff Schedule of the United States before the date of the enactment of this Act shall be applied to subheading 6402.99.32 of such Schedule, as added by subsection (b)(2), beginning in calendar year 2016.

#### SEC. 403. EFFECTIVE DATE.

This title and the amendments made by this title shall—

(1) take effect on the 15th day after the date of the enactment of this Act; and

(2) apply to articles entered, or withdrawn from warehouse for consumption, on or after such 15th day.

#### TITLE V—MISCELLANEOUS PROVISIONS

##### SEC. 501. REPORT ON CONTRIBUTION OF TRADE PREFERENCE PROGRAMS TO REDUCING POVERTY AND ELIMINATING HUNGER.

Not later than one year after the date of the enactment of this Act, the President shall submit to Congress a report assessing

the contribution of the trade preference programs of the United States, including the Generalized System of Preferences under title V of the Trade Act of 1974 (19 U.S.C. 2461 et seq.), the African Growth and Opportunity Act (19 U.S.C. 3701 et seq.), and the Caribbean Basin Economic Recovery Act (19 U.S.C. 2701 et seq.), to the reduction of poverty and the elimination of hunger.

#### TITLE VI—OFFSETS

##### SEC. 601. CUSTOMS USER FEES.

(a) IN GENERAL.—Section 13031(j)(3)(A) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(j)(3)(A)) is amended by striking “September 30, 2024” and inserting “July 7, 2025”.

(b) RATE FOR MERCHANDISE PROCESSING FEES.—Section 503 of the United States–Korea Free Trade Agreement Implementation Act (Public Law 112–41; 125 Stat. 460) is amended by striking “June 30, 2021” and inserting “June 30, 2025”.

##### SEC. 602. TIME FOR PAYMENT OF CORPORATE ESTIMATED TAXES.

Notwithstanding section 6655 of the Internal Revenue Code of 1986, in the case of a corporation with assets of not less than \$1,000,000,000 (determined as of the end of the preceding taxable year)—

(1) the amount of any required installment of corporate estimated tax which is otherwise due in July, August, or September of 2020 shall be increased by 5.25 percent of such amount (determined without regard to any increase in such amount not contained in such Code); and

(2) the amount of the next required installment after an installment referred to in paragraph (1) shall be appropriately reduced to reflect the amount of the increase by reason of such paragraph.

##### SEC. 603. ELIMINATION OF MODIFICATION OF THE MEDICARE SEQUESTER FOR FISCAL YEAR 2024.

(a) IN GENERAL.—Subject to subsection (b), section 251A(6)(D)(ii) of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901a(6)(D)(ii)) is amended by striking “0.25 percent” and inserting “0.0 percent”.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall not take effect unless the Trade Act of 2015 is enacted and if the Trade Act of 2015 is enacted after the date of the enactment of this Act, such amendment shall be executed as if this Act had been enacted after the date of the enactment of such other Act.

##### SEC. 604. PAYEE STATEMENT REQUIRED TO CLAIM CERTAIN EDUCATION TAX BENEFITS.

(a) AMERICAN OPPORTUNITY CREDIT, HOPE SCHOLARSHIP CREDIT, AND LIFETIME LEARNING CREDIT.—

(1) IN GENERAL.—Section 25A(g) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(8) PAYEE STATEMENT REQUIREMENT.—Except as otherwise provided by the Secretary, no credit shall be allowed under this section unless the taxpayer receives a statement furnished under section 6050S(d) which contains all of the information required by paragraph (2) thereof.”.

(2) STATEMENT RECEIVED BY DEPENDENT.—Section 25A(g)(3) of such Code is amended by striking “and” at the end of subparagraph (A), by striking the period at the end of subparagraph (B) and inserting “, and”, and by adding at the end the following:

“(C) a statement described in paragraph (8) and received by such individual shall be treated as received by the taxpayer.”.

(b) DEDUCTION FOR QUALIFIED TUITION AND RELATED EXPENSES.—Section 222(d) of such Code is amended by redesignating paragraph (6) as paragraph (7) and by inserting after paragraph (5) the following new paragraph:

“(6) PAYEE STATEMENT REQUIREMENT.—

“(A) IN GENERAL.—Except as otherwise provided by the Secretary, no deduction shall be allowed under subsection (a) unless the taxpayer receives a statement furnished under section 6050S(d) which contains all of the information required by paragraph (2) thereof.

“(B) STATEMENT RECEIVED BY DEPENDENT.—The receipt of the statement referred to in subparagraph (A) by an individual described in subsection (c)(3) shall be treated for purposes of subparagraph (A) as received by the taxpayer.”.

(c) INFORMATION REQUIRED TO BE PROVIDED ON PAYEE STATEMENT.—Section 6050S(d)(2) of such Code is amended to read as follows:

“(2) the information required by subsection (b)(2).”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

##### SEC. 605. SPECIAL RULE FOR EDUCATIONAL INSTITUTIONS UNABLE TO COLLECT TINS OF INDIVIDUALS WITH RESPECT TO HIGHER EDUCATION TUITION AND RELATED EXPENSES.

(a) IN GENERAL.—Section 6724 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(f) SPECIAL RULE FOR RETURNS OF EDUCATIONAL INSTITUTIONS RELATED TO HIGHER EDUCATION TUITION AND RELATED EXPENSES.—No penalty shall be imposed under section 6721 or 6722 solely by reason of failing to provide the TIN of an individual on a return or statement required by section 6050S(a)(1) if the eligible educational institution required to make such return contemporaneously makes a true and accurate certification under penalty of perjury (and in such form and manner as may be prescribed by the Secretary) that it has complied with standards promulgated by the Secretary for obtaining such individual’s TIN.”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to returns required to be made, and statements required to be furnished, after December 31, 2015.

##### SEC. 606. PENALTY FOR FAILURE TO FILE CORRECT INFORMATION RETURNS AND PROVIDE PAYEE STATEMENTS.

(a) IN GENERAL.—Section 6721(a)(1) of the Internal Revenue Code of 1986 is amended—

(1) by striking “\$100” and inserting “\$250”, and

(2) by striking “\$1,500,000” and inserting “\$3,000,000”.

(b) REDUCTION WHERE CORRECTION IN SPECIFIED PERIOD.—

(1) CORRECTION WITHIN 30 DAYS.—Section 6721(b)(1) of such Code is amended—

(A) by striking “\$30” and inserting “\$50”,

(B) by striking “\$100” and inserting “\$250”, and

(C) by striking “\$250,000” and inserting “\$500,000”.

(2) FAILURES CORRECTED ON OR BEFORE AUGUST 1.—Section 6721(b)(2) of such Code is amended—

(A) by striking “\$60” and inserting “\$100”,

(B) by striking “\$100” (prior to amendment by subparagraph (A)) and inserting “\$250”, and

(C) by striking “\$500,000” and inserting “\$1,500,000”.

(c) LOWER LIMITATION FOR PERSONS WITH GROSS RECEIPTS OF NOT MORE THAN \$5,000,000.—Section 6721(d)(1) of such Code is amended—

(1) in subparagraph (A)—

(A) by striking “\$500,000” and inserting “\$1,000,000”, and

(B) by striking “\$1,500,000” and inserting “\$3,000,000”,

(2) in subparagraph (B)—

(A) by striking “\$75,000” and inserting “\$175,000”, and

(B) by striking “\$250,000” and inserting “\$500,000”, and

(3) in subparagraph (C)—

(A) by striking “\$200,000” and inserting “\$500,000”, and

(B) by striking “\$500,000” (prior to amendment by subparagraph (A)) and inserting “\$1,500,000”.

(d) PENALTY IN CASE OF INTENTIONAL DISREGARD.—Section 6721(e) of such Code is amended—

(1) by striking “\$250” in paragraph (2) and inserting “\$500”, and

(2) by striking “\$1,500,000” in paragraph (3)(A) and inserting “\$3,000,000”.

(e) FAILURE TO FURNISH CORRECT PAYEE STATEMENTS.—

(1) IN GENERAL.—Section 6722(a)(1) of such Code is amended—

(A) by striking “\$100” and inserting “\$250”, and

(B) by striking “\$1,500,000” and inserting “\$3,000,000”.

(2) REDUCTION WHERE CORRECTION IN SPECIFIED PERIOD.—

(A) CORRECTION WITHIN 30 DAYS.—Section 6722(b)(1) of such Code is amended—

(i) by striking “\$30” and inserting “\$50”,

(ii) by striking “\$100” and inserting “\$250”, and

(iii) by striking “\$250,000” and inserting “\$500,000”.

(B) FAILURES CORRECTED ON OR BEFORE AUGUST 1.—Section 6722(b)(2) of such Code is amended—

(i) by striking “\$60” and inserting “\$100”,

(ii) by striking “\$100” (prior to amendment by clause (i)) and inserting “\$250”, and

(iii) by striking “\$500,000” and inserting “\$1,500,000”.

(3) LOWER LIMITATION FOR PERSONS WITH GROSS RECEIPTS OF NOT MORE THAN \$5,000,000.—Section 6722(d)(1) of such Code is amended—

(A) in subparagraph (A)—

(i) by striking “\$500,000” and inserting “\$1,000,000”, and

(ii) by striking “\$1,500,000” and inserting “\$3,000,000”,

(B) in subparagraph (B)—

(i) by striking “\$75,000” and inserting “\$175,000”, and

(ii) by striking “\$250,000” and inserting “\$500,000”, and

(C) in subparagraph (C)—

(i) by striking “\$200,000” and inserting “\$500,000”, and

(ii) by striking “\$500,000” (prior to amendment by subparagraph (A)) and inserting “\$1,500,000”.

(4) PENALTY IN CASE OF INTENTIONAL DISREGARD.—Section 6722(e) of such Code is amended—

(A) by striking “\$250” in paragraph (2) and inserting “\$500”, and

(B) by striking “\$1,500,000” in paragraph (3)(A) and inserting “\$3,000,000”.

(f) EFFECTIVE DATE.—The amendments made by this section shall apply with respect to returns and statements required to be filed after December 31, 2015.

The SPEAKER pro tempore. Pursuant to the order of the House of Wednesday, June 10, 2015, as modified by the order of the House of today, the motion shall be debatable for 1 hour, equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means.

The gentleman from Wisconsin (Mr. RYAN) and the gentleman from New York (Mr. RANGEL) each will control 30 minutes.

The Chair recognizes the gentleman from Wisconsin.

□ 1230

## GENERAL LEAVE

Mr. RYAN of Wisconsin. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous material on H.R. 1295, the Trade Preferences Extension Act of 2015, currently under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Wisconsin?

There was no objection.

Mr. RYAN of Wisconsin. I yield myself such time as I may consume.

Mr. Speaker, I rise today in favor of the Trade Preferences Extension Act. This bill will strengthen America by promoting free enterprise all around the world. First, we extend the African Growth and Opportunity Act for 10 years. AGOA allows African countries to sell their goods in America duty free. This program is a very essential program. It strengthens ties between our countries because when America grows, they grow too.

I also want to thank Congressman RANGEL for his work on this. He is the champion of AGOA. He is one of the primary authors of AGOA, and he is the person who has done so much work throughout his career—having been chairman of the Committee on Ways and Means, a leader in the committee—to help forge better ties between the nations of Africa and our country and to help the rising tide lift all of the boats, so I want to thank him for his leadership on this issue.

Second, we renew the Generalized System of Preferences through December 2017. GSP lowers duties on thousands of products around the developing world. We make a few changes in the bill, and I want to articulate those changes.

We make eligible for GSP things like purses, briefcases, and backpacks, but only after they receive extensive review and only if they are found to be nonimport sensitive. This is a trade bill, so there are lots of things like this in trade bills.

The purpose of all of this is to give American consumers access to better products at better prices, to help grow the economies of America and the countries we are trading with in the developing world.

We create a new tariff line for recreational performance outerwear, outerwear that is not made here, but that we buy that is needlessly more expensive for consumers. We lower duties on things like hiking and running shoes.

I also want to thank Congressman BLUMENAUER and Congressman REICHERT for their work on performance outerwear and footwear. I also want to thank Congressman SMITH and Congressman CRENSHAW from Florida for their work on luggage. All of these programs have strong bipartisan support and say to the developing world: free enterprise, free enterprise is the way to go. That is the key to success. That is the key to upward mobility.

Third, we extend the HOPE and the HELP programs for products in Haiti for 10 years. These programs build up Haiti through trade and investment. That is the best kind of foreign aid and support you can have: more economic growth, more trade, more investment. They can create more opportunity and bring our countries closer together. That is why it is critical that we continue these programs.

Finally, I would like to say a word about the offsets in this bill. This bill will eliminate the Medicare sequester extension that was in the TAA bill, and in exchange it will set up stronger tax compliance laws. We have reached a bipartisan compromise here. This fixes the concerns that Members on both sides of the aisle, particularly on the Republican side, the Doctors Caucus as we call it, had about the Medicare sequester, and it removes the Medicare sequester.

These are commonsense programs that are fully paid for. I urge all of my colleagues on both sides of the aisle to support the legislation. It passed with a huge bipartisan margin over in the Senate, and I hope and expect that it will do so, as well, here.

Mr. Speaker, I reserve the balance of my time.

Mr. RANGEL. I yield myself such time as I may consume.

Mr. Speaker and Members, this is more than just a trade bill. I want to thank Chairman RYAN for making certain that this did not come anywhere near the controversies that surround us in the trade area, which he could have done; but he made certain that this extension of AGOA, the support for Haiti, and also the GSP would not be surrounded with controversy but would move seamlessly.

I want to thank, also, ED ROYCE of the Committee on Foreign Affairs for being so cooperative in each stage of the way. It is a moving period for me because there hasn't been this type of cooperation between the House and the Senate or Republicans and Democrats in a long time, and it feels extremely good. I want to thank you for this and to realize that it is not just African countries, it is expansion of what I think our great country is all about, that it is not really just to exercise the economic power that we have, but to explore the potential that other countries have, especially in Africa that has been bypassed for so many, many decades.

I want to thank JIM MCDERMOTT, who was one of the original authors; Phil Crane, who was the chairman of the committee; and, of course, then-Speaker Gingrich, who was the first witness that we had for this bill. With roots like that, it probably carried over so that we can have this extension so that investors and importers of Africa and the African people themselves will be able to have a better idea of not where they are today, but where they can go with the cooperation of developing countries so that we will have

the true meaning of peace, and that is through prosperity.

As far as Haiti is concerned, again, we have found throughout the world a general compassion for all of the things that we would want for other people that we enjoy ourselves, and by extending this through 2025, it gives them a better handle on what they can do in the future.

GSP has been with us since the 1970s, and we hope that developing countries can graduate into being full-fledged partners.

Again, as I said earlier, there has been no one like Dr. JIM MCDERMOTT, who brought his experiences from the Peace Corps, having served in these countries and feeling in the marrow of his bones what we had to do. I have already given my appreciation, but he just walked in at the right time, as he usually does, and I would like to thank him publicly once again.

Mr. Speaker, I rise today in support of the Senate AGOA Extension and Enhancement Act of 2015.

Today is a proud day for those of us who are deeply concerned about doing what we can to promote growth in developing countries. We are preparing to vote on a bipartisan bill that would extend preferences not only for African countries, but for Haiti, and developing countries more generally. I want to thank Chairman RYAN for working so closely with us on this bill, which has been a high priority for me this Congress.

## AGOA

Let me talk about AGOA first. There is widespread enthusiasm about Africa these days. We know it's a continent that's poised for explosive growth. I am hopeful that growth will materialize. And that our program, the African Growth and Opportunity Act, will help fuel that growth.

In this country, our philosophy of trade and development has been to give poor countries a leg up on access to our market. That creates an incentive for importers to source from those countries, and it also builds relationships among our countries.

Some advanced economies have taken a different approach. They've forced developing countries, especially in Africa, to agree to substandard trade agreements instead of one-way preferences. One of the participants in the AGOA Forum last summer told us privately how much he appreciates the fact that the United States doesn't take that approach—that we don't view Africa as a continent full of natural resources to be exploited, but rather that it's our responsibility as a wealthy nation to provide a path for poor countries to develop.

We have seen countries participate in our preference programs, and then come to us asking to do free trade agreements. That's what happened with CAFTA/DR a decade ago. We are more than willing to do that—When they're ready and willing. And I think in the next 10 years, we're going to see quite a few countries in sub-Saharan Africa decide that entering into a two-way trade agreement with the United States is something they want to do, something they think will benefit them as well as us. The bill we're considering today pushes USTR to figure out a way to make that happen, without forcing anybody into doing a deal with us.

I'm excited to see where sub-Saharan Africa is headed, and for our country to do its part to help move those countries up the path of development.

But we should be clear—I we also benefit from this program, even if the preferences don't go both ways. Our businesses are able to source inputs from African countries without paying duty, and that in turn makes us more competitive, whether it's selling the finished product domestically, or exporting it to a third country.

I want to thank Congresswoman KAREN BASS for her tireless work to make this renewal happen. She is an advocate not just for Africa, but for policies that will promote real change in Africa. I know in the coming months we will be looking at ways to improve trade capacity building in Africa, and I am committed to working with her and our colleagues on Foreign Affairs to find a way to get that done.

## HAITI

We're also extending the Haiti programs through 2025. Some provisions in the Haiti program begin to expire this year. We know from our own conversations with the Administration that the Haitians, perhaps more than any other country, need a long-term extension of the program in order to attract investment. We hear that some factories in Haiti are at capacity—which is wonderful—but that for Haitian-owned businesses to be able to attract the capital to expand, the preferences have to be extended across a longer horizon so that investors will feel satisfied that they can recoup their investment. By extending preferences through 2025, we do that. We must recognize my friend, Senator BILL NELSON, who has been a champion for the people of Haiti and has been instrumental in crafting these provisions and getting them done.

## GSP

Finally, we renew the Generalized System of Preferences, which expired almost two years ago. GSP has been the foundation of our trade and development program since 1975. This program provides preferences to a wide range of countries, across the development spectrum.

We've been fortunate to see countries become more and more developed, to the point where we are able to graduate them from the program and let them compete without needing the duty-free preference. I think it's unfortunate that we can't extend the program for a longer period of time, but the fact is, the program is so successful that finding offsets to pay for it has been a challenge. But it is my hope that GSP does not lapse again, and that next time, we're able to renew it ahead of time.

One thing I need to mention is the Senate inclusion of a provision that authorizes the President to review whether some goods should be made eligible for duty-free treatment under GSP. This is known as "GSP Update." We know that some domestic groups feel that some of those items are sensitive and should not be designated duty-free. So while we are supporting the inclusion of GSP Update in this bill, if and when the time comes to consider these goods for GSP, we urge the President to take into account the concerns that have been raised. I'll provide the clerk with a list of the items that domestic groups have flagged, so that it can be entered into the record.

## OUTDOOR ACT

We are also including provisions that will allow us to keep track of imports of rec-

reational clothing. These aren't preferences, but the Senate included them, and we have House Members who support the provision.

My colleagues who have advocated for this bill have noted that we need to do more to promote enjoyment of the great outdoors, and their goal is, eventually, to see if it's possible to remove duties on at least some of these goods.

But to enjoy the great outdoors, there must be great outdoors to enjoy, not just here, but around the world. My friend Mr. DOGGETT has for many years advocated including a criterion in GSP that would require beneficiaries to take steps to protect the environment. If there is an effort to make any of these goods duty-free at some point in the future, it would be my hope that those efforts would be paired with the kind of GSP criterion Mr. DOGGETT has advocated.

## CONCLUSION

Looking at the bigger picture, there is so much support for these programs that a similar bill passed almost unanimously in the Senate last month. And I imagine the same will happen here today. I look forward to a time when we won't need preference packages at all, when the poorest of nations will have reached a level of development and productive capacity that they can compete with any other country. We are not there, but programs like the ones we're extending today will help them get there.

Supplemental Rangel Statement on HR 1295—Potentially Sensitive Items for GSP, by Harmonized Tariff Schedule Number

4202.12.40  
4202.12.60  
4202.12.80  
4202.22.40  
4202.22.45  
4202.22.60  
4202.22.80  
4202.32.40  
4202.32.80  
4202.32.95  
4202.92.08  
4202.92.15  
4202.92.20  
4202.92.30  
4202.92.90

I reserve the balance of my time.

Mr. RYAN of Wisconsin. I will just add a couple responses before I yield to the chairman of the Trade Subcommittee.

I appreciate the gentleman's kind words. This is a bipartisan bill, and there is a time sensitivity here. It is very important, particularly for African nations in AGOA, that this gets done very quickly so that the proper signals are sent to the investors, to the factories, to the employers so that people can keep their jobs. That is one of the many reasons why we wanted to honor the commitment with the gentlewoman from California, with the gentleman from New York, to keep this distinct and separate and to get it moving through. So it is our intention that this gets moved through here, and then it is off and done.

I just want to thank my colleagues on the other side of the aisle for their indulgence. This is one of those kind of rare, these days, moments of bipartisan support where this is good, and this is something that we should all be

pleased that we are seeing done. It elevates our principles. It forges our ties with other countries. And in the time sensitive nature of this, I am glad that we could come together and get this done like we are.

I yield 5 minutes to the gentleman from Ohio (Mr. TIBERI), the chairman of the Subcommittee on Trade of the Committee on Ways and Means.

Mr. TIBERI. Mr. Speaker, I, too, want to add my congratulations to the chairman of the Committee on Ways and Means, Mr. RYAN, for the bipartisan nature of the work on this bill. Without his leadership, it wouldn't have happened. I also appreciate the leadership of the ranking member of the Trade Subcommittee, Mr. RANGEL, who has been an advocate for this for a long, long time; Ranking Member LEVIN; the gentleman from Washington State, as it has been pointed out, and his leadership as well; the gentlewoman from California; Chairman ROYCE from California; as well as Mr. YOUNG of Indiana, who has been a strong advocate of getting this done, and getting this done quickly, as the chairman said. The entire process of developing a long-term extension and enhancement of AGOA reflects the strong bipartisan commitment that has always surrounded this issue and the bipartisan commitment of our chairman.

AGOA has been a clear success of economic development and in national security terms as well. In the last 15 years since it was enacted, it has become the cornerstone of our relationship with Africa. Since AGOA was enacted, trade has tripled and investment has grown almost sixfold. By one estimate, AGOA supports well over a million direct and indirect jobs in sub-Saharan Africa and about 100,000 jobs in the United States of America. We know the countries that participate in AGOA have higher average incomes per person and higher good governance scores, including on the rule of law and political stability criteria, than sub-Saharan African countries that do not participate in the program.

The bill we are considering today will extend AGOA for 10 years, the longest extension that Congress has ever considered for this program. It also strengthens the program by simplifying certain rules of origin, encouraging greater regional integration, building additional flexibility, improving certainty and predictability, and expanding transparency and participation in the AGOA review process.

For all its successes, we have also heard concerns about conditions in sub-Saharan Africa, including very significant concerns in South Africa, on issues that affect the agriculture industry, like in my State, poultry and pork. We have worked to correct that. The bill provides new mechanisms for addressing these concerns, including a petition process and an out-of-cycle review.

The bill also renews the General System of Preferences program through

2017 and provides retroactive relief to eligible products that were imported during the GSP's lapse. GSP promotes economic development by providing duty-free treatment for approximately 5,000 nonsensitive products from 126 developing countries. Employers in my district use this so they can grow their business and create more American jobs.

Finally, Mr. Speaker, the bill ensures that Haiti will continue to benefit from the HELP and HOPE programs by extending those preferences through 2025. This will encourage continued investment in Haiti and support its economic development and recovery efforts.

Mr. Speaker, I urge all my colleagues to support this.

Mr. RANGEL. Mr. Speaker, I yield 2 minutes to the gentleman from Washington (Mr. McDERMOTT), one of the authors of the original AGOA, and the people in South Africa as well as the United States are deeply indebted.

(Mr. McDERMOTT asked and was given permission to revise and extend his remarks.)

Mr. McDERMOTT. Mr. Speaker, it is a pleasure to be here today and to congratulate CHARLIE.

Most people don't remember 1995. That is when we did a bill called NAFTA, and tucked away in NAFTA was the beginning, the seeds of this particular bill. It didn't pass until 2000 when Newt Gingrich was Speaker. Newt Gingrich ought to get at least a little bit of an acknowledgment for his part in all of this.

Our goal then was to set up a proposal in trade that would allow for sustainable development in Africa. The last 15 years we have really achieved that goal, and that is why we are reauthorizing it today. This 10-year extension gives businesses an opportunity to actually plan.

What we have done over the last few years have been very short extensions, which has been very hard for the business community to make plans when they don't know whether it is going to be here at the next session.

One company in particular came in and told me that they want to create a vertically integrated process for producing clothing in Africa, everything from growing the seeds to spinning the yarn to producing the fabric. Now, this will require a major investment on their part. This long-term renewal of AGOA will provide that business with the certainty needed to make investments. When they go to the bank, the question is: How long is this actually going to last? They now can say "10 years" when they go to get the money to do this.

Once again, I am very proud and pleased to have been a part of this, and I think it shows that we can work together on things like trade.

Mr. RYAN of Wisconsin. I yield 2 minutes to the gentleman from Nebraska (Mr. SMITH), a distinguished Member of the Committee on Ways and Means.

□ 1245

Mr. SMITH of Nebraska. I thank the Chairman for yielding and for working to bring these issues to the floor.

This bill includes a number of critical reauthorizations, including AGOA, the Generalized System of Preferences, and trade with Haiti. It is an important first step as we address trade today and tomorrow.

I also want to thank the chairman for working with me and a number of other Members to ensure the inclusion of provisions in this bill to modernize the treatment of travel goods, performance outerwear, and footwear.

The GSP UPDATE Act, included in this bill, would allow the International Trade Commission to consider whether travel goods such as suitcases and backpacks are import sensitive. If, and only if, the ITC determines they are not, they would become eligible for duty-free treatment under the Generalized System of Preferences.

Such a determination would be constructive for us, as well as our trade partners. This would mean increasing stability and economic growth in the developing world. It would also mean greater opportunities for retailers and consumers here in our country as we expand the availability of products.

Again, I thank the chairman for this provision's inclusion, and I urge passage.

Mr. RANGEL. Mr. Speaker, after 45 years in the House, I would be less than honest to say that there is certain legislation that I have concern with in terms of what happens after I leave this Congress, but I am so pleased to say that the gentlewoman from California has taken this little baby and nursed it to make certain that she would be the mother of the extension and that it will continue to grow.

I yield 2 minutes to the gentlewoman from California (Ms. BASS).

Ms. BASS. I rise today in support of H.R. 1891, the AGOA Extension and Enhancement Act of 2015.

I am delighted to be here to speak in favor of an extraordinarily important bill, of which AGOA is part, and to be joined by my distinguished colleague, Ranking Member RANGEL. I do have to say that it is quite appropriate that we are voting on this bill today, as it is Mr. RANGEL's birthday. As one of the original authors of AGOA, we extend this birthday present to him because I know that it will pass with bipartisan support.

I also want to acknowledge the work of one of the other original authors, Mr. McDERMOTT, for the longtime support of the nations in Africa and to acknowledge several Ambassadors that are here in the gallery from Lesotho, South Africa; Niger; and Gabon.

I also want to thank the chairman of the Ways and Means Committee, Mr. RYAN. I appreciate his timing. He made a commitment as soon as he took over as chair. He received numerous delegations from the continent. He made that commitment. He followed through on

it, in particular, the timing, because it was so important that the chair and ranking member and chair of the subcommittee, Mr. TIBERI, that we did this soon so that we didn't wait until AGOA was near expiration.

We did that a couple of years ago with third-country fabric, and we found that many jobs on the continent were lost. I want to thank him for his leadership and following through.

The importance of reauthorizing AGOA—and by doing so, strengthening trade and investment between the United States and the nations of Africa—is clear. Since its enactment in 2001, AGOA has helped to significantly increase African exports to the United States and led to jobs both on the African Continent and here at home.

AGOA has generated approximately 100,000 jobs in the U.S. and 350,000 direct jobs and 1 million indirect jobs in Sub-Saharan Africa. A byproduct of this trade is the increase of U.S. exports.

The SPEAKER pro tempore. The time of the gentlewoman has expired.

Mr. RANGEL. I yield the gentlewoman an additional 30 seconds.

Ms. BASS. Over the past decade, numerous countries on the continent of Africa have consistently been cited by international financial institutions as the fastest growing economies in the world.

Without question, I am pleased to have been part of this important process. I also look forward to continuing my work with my fellow Members of Congress and the administration in strengthening trade and investment relations between our country and home to the world's fastest growing economies and newest and most dynamic trade and investment frontier, Africa.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield 2 minutes to the gentleman from Minnesota (Mr. EMMER), one of our newer Members who has taken a particular interest in the issue of trade. It matters greatly to the jobs in his district in Minnesota.

Mr. EMMER of Minnesota. Mr. Speaker, I rise in full support of the legislation that I am holding in my hand right now, the trade promotion authority bill.

Tomorrow, the House will be voting on the passage of TPA, which is a vital step in ensuring America's future success as a nation. Whenever I get asked why—Why is it important? Why is American trade important?—I say it is not just important to Minnesota, it is important to the entire country, but I will use my State as the starter.

The State of Minnesota is still home to 18 Fortune 500 companies, and the two main drivers of our private economy—our success—are agriculture and manufacturing.

American trade is important. It is important to ensure that our superior workforce, our quality companies and products, have full and fair access to other markets around the world.

Let me be clear, TPA is not a trade deal in itself; rather, TPA is legislation

that authorizes the President to enter into an agreement only after Congress and the American people have given their approval.

It contains 150 objectives that Congress mandates the U.S. Trade Representative must adhere to during negotiations. It has a provision that allows the House to withdraw TPA at any time during its 6-year authorization, effectively stopping any bad agreement in its tracks. It requires that any deal must be public for a minimum of 60 days before any vote or considerations taken by Congress.

I want to thank Chairmen RYAN and TIBERI for their work on this important legislation. It is time for America to lead again, which is why I urge my colleagues to support the passage of trade promotion authority.

Mr. RANGEL. Mr. Speaker, I reserve the balance of my time.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield 3 minutes to the gentleman from Florida (Mr. CRENSHAW), chairman of the Appropriations subcommittee that brought this matter of luggage to our attention in the first place.

Mr. CRENSHAW. I rise in support of passage of H.R. 1295, the Trade Preferences Extension Act, and I want to thank Chairman RYAN and Chairman TIBERI for their hard work and dedication in getting this important piece of legislation to the floor.

This bill contains many beneficial trade programs that have furthered our Nation's foreign policy and national security goals. Specifically, this bill renews the Generalized System of Preferences program and includes legislation that I authored, along with Mr. SMITH of Nebraska, on a commonsense and helpful update to the GSP program.

The GSP program helps many designated beneficiary developing countries around the world. Stable countries with employed and productive citizens lead to a safe global environment that deters wars, terrorist groups, and violent uprisings and further allows our allies to develop their own economies, health care, and educational systems.

The GSP UPDATE, which would add travel goods to the list of items eligible for review, would specifically benefit our ally the Philippines, which has suffered multiple devastating weather events. It will also help Cambodia, one of the poorest countries in the world.

Goods are not eligible for the GSP program if they are "import sensitive" or compete with U.S. goods. This is decided by the International Trade Commission. Therefore, having travel and luggage items placed on the GSP-eligible list does not automatically give them preferential trade status.

The overall GSP program is a win-win for the U.S. and our allies around the world. Through this program, we are able to help countries develop their economies with little cost to the United States Government.

I want to thank Chairman RYAN for all of his hard work. I urge passage of this bill, the Trade Preferences Extension Act.

Mr. RANGEL. Mr. Speaker, I yield 3 minutes to the gentleman from Wisconsin (Mr. KIND), one of the House's most active supporters of free trade and fair trade and who has made an outstanding contribution to this legislation.

Mr. KIND. I thank my friend for yielding.

Mr. Speaker, I rise in strong support of this legislation. It is a bill that came out of the Senate 99-1, with wide bipartisan support; and why not? It has worked well for us in the past. It will work well for us in the future.

This is our opportunity to meaningfully engage the African nations when it comes to trade preferences to make sure that we maintain a healthy and strong relationship with a vibrant and growing area of the world, along with some other developing nations, and Haiti, for instance, that Mr. RANGEL has been particularly focused on, too. I would encourage my colleagues to support it.

This also fixes a problem that we have had in regard to the trade agenda that we are trying to move forward on this week. There was some concern about how the Trade Adjustment Assistance bill was going to be paid for, what offsets were being used. That now is being fixed in this bill as well through a bipartisan agreement.

I commend the chair of the Ways and Means committee and the Republican leadership for their willingness to compromise on this issue, to make sure that this does not become a hurdle or a roadblock to advancing our trade agenda as a nation. So that is in the bill. I think Members of Congress need confidence that that offset has been fixed and paid for.

It is my understanding that the Senate plans on moving quickly, expeditiously, in order to take up this amended version and pass it on their side, so no Member should be under any illusion that there is a problem for the pay-for right now with Trade Adjustment Assistance.

Overall, the basis of this bill is something that has worked and benefited us in the past. It is the reason why there was overwhelming bipartisan support in the Senate. We should have overwhelming bipartisan support on the floor of the House today.

I commend the leadership of the committee, Ranking Member RANGEL and the work that he has put in, and I encourage a "yes" vote on this underlying legislation.

Mr. RYAN of Wisconsin. Mr. Speaker, I reserve the balance of my time.

Mr. RANGEL. Mr. Speaker, I yield myself such time as I may consume.

I want to take this time to thank the chairman for changing the pay-for for the TAA. I just wondered, after that very difficult and complex negotiation, why in the world they would tie that

up with TPA. That means that those votes now, it is my understanding, procedurally, it would be one vote, and you won't have a chance to vote for TPA and TAA separately.

I yield to the gentleman from Wisconsin.

Mr. RYAN of Wisconsin. Could you rephrase the question? I didn't catch it all.

Mr. RANGEL. It is my understanding that the TAA complex pay-for has been taken care of under your leadership under the bill that is before us. My question was: Why in the world would you tie that up with TPA?

When you accomplish one problem, it seems like you complicated that by not allowing the House to have two separate votes on two entirely separate issues.

Mr. RYAN of Wisconsin. Will the gentleman yield?

Mr. RANGEL. I yield to the gentleman from Wisconsin.

Mr. RYAN of Wisconsin. The bills came over from the other body together—both policies, TAA and TPA, in the same bill; that is why these are not separate bills, but they are separate votes.

As the gentleman knows from his years of experience here, we can always choose to divide the question on a particular bill. We have chosen to divide the question on that forthcoming bill between TPA and TAA.

The issue before us right here is not just preferences, which is important for all the reasons we specified, but it also fixes the pay-for problem that, on both sides of the aisle, Members had concerns with.

The bill coming over from the Senate has both issues together. We are simply dividing the question and having votes on each policy separately.

Mr. RANGEL. Reclaiming my time, I am glad to hear that.

I yield 2 minutes to the gentleman from Oregon (Mr. BLUMENAUER), and I thank him publicly for the great work that he has put into this issue, as well as all the important issues.

Mr. BLUMENAUER. I appreciate the gentleman's courtesy and his leadership. It was my intention to engage in a colloquy with the chairman in a few minutes, but I wanted to make a couple of observations, if I could, about the subject at hand.

As Mr. RANGEL knows from his years of effort, one of our responsibilities in terms of promoting free and fair trade is to be able to focus attention on some of the poorest countries around the world.

□ 1300

I appreciate your work, what the committee is doing—in the past and moving forward—to be able to deal with some of the anomalies where some of the worst, heaviest tariff burdens are on some of the poorest of countries, and our being able to extend to less-developed countries opportunities to earn their own way, to have some modicum

of tariff relief, to be able to promote their indigenous activities.

Trade is cheaper than aid, and it helps them strengthen their economies, strengthen their societies, and I really appreciate tireless efforts to extend those opportunities to others.

I think we have got a long way to go in terms of being able to deal with some of the poorest of countries. We have got trade promotion authority we may be talking about with a dozen countries. But there are other poor countries around the world that we need to work with to be able to pull into opportunities for them to grow their economies, for them to be able to trade with us, to be able to strengthen civil society, and partnerships.

So I wanted to thank you for your years of effort in this. I wanted to express my appreciation for the underlying bill.

I look forward to chatting a little further with the chairman when one of our partners surfaces.

Mr. RANGEL. I yield 2 minutes to the gentleman from New York (Mr. MEEKS), my friend and distinguished member of the Foreign Affairs Committee, one of the most knowledgeable persons in the House on the issue of trade.

Mr. MEEKS. Mr. Speaker, I want to thank Mr. RANGEL.

I stand in support of this bipartisan legislation, which passed the Senate by a vote of 99-1. It includes preferences that are critical to so many economies in the developing world: the African Growth and Opportunity Act, or AGOA, a core of close economic partnerships between the United States and a host of African nations; the Generalized System of Preferences, tariff preferences which help developing countries compete and build their economies worldwide; the Haiti HOPE and HELP programs, which provide duty-free treatment for certain Haitians to help Haitians build a 21st century economy.

And I know that my constituents have been calling for the passage of these provisions for many, many months.

As I have traveled to many affected nations, they too have experienced and expressed the serious and dire consequences that they could suffer without these benefits.

This is not just about helping other nations. The fact is, right here in the United States, exports grow as a result of increased trade with these nations that results from extending preferences in trade and investment flows—critical to my district and districts all across the United States. It is critically important.

And I compliment, also, Chairman RYAN, for putting this together in a way that we can pass it in a bipartisan way, because this is an important aspect of also making sure that we are secure because, as we help these nations on their feet and put them in part of the global economy, we are making

sure that we are giving hope and opportunity to all.

So I heartily support, and ask everyone to support this bipartisan bill, which passed, again, 99-1 in the Senate. Collectively, we are going to make this place a better place.

Mr. RANGEL. Mr. Speaker, I reserve the balance of my time.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield myself such time as I may consume.

I want to thank Mr. MEEKS, the gentleman who just left. He has been a great leader on this issue, on trade.

Let me explain to those who are watching who aren't steeped in the intricacies of the trade law: what this bill is, the bill with respect to Haiti, the African Growth and Opportunity Act, GSP, it is trade, not aid. It is combining the need in America for high-quality, lower-cost goods that are not made in America with the need for economic growth and jobs in developing countries. It is a win-win.

Take Africa, for example. People are getting opportunity. People are getting jobs. People are getting out of poverty, and they are making products that Americans need, that Americans don't make right here. And we are getting high-quality, lower-priced products as a result of it.

So that means, for the hard-working taxpayer in Wisconsin, for the hard-working taxpayer in New York and throughout America, they are stretching their dollar more. That means their paycheck goes farther. That means that they are buying shoes for their kids or blankets at home or towels, or luggage. They can buy more of it. It doesn't cost as much.

That means their take-home pay can go to that and even more things because it gives them more take-home pay. That is why it is good for us.

And why it is good for people in the developing world is it is helping them build an economy. It is helping them attract manufacturers and exporters who create jobs and opportunity.

So, as a component of our foreign policy, it is so important. You have heard it a million times: we believe in trade, not aid. You teach a man how to fish instead of feeding him a fish. We all know the parables we can get into. That is what this is.

This says, let's work together to grow your economy, to be independent, to be self-sufficient, to help people get more opportunity to pull themselves out of poverty. That is in the interest of the human person involved, but it is also in the interest of our countries, so that we can help the developing world get into the First World, so that we can help the developing world raise their living standards.

And by the way, just from a brass tacks, material standpoint, having the developing world grow, having people enter the middle class in other countries means more customers for our products. It means more trade for us.

But, from an international standpoint, from a foreign policy standpoint,

it means these countries are more secure. They are more safe. They are more prosperous. And they enter the world from a developing nation to the developed world. That is good for everybody. That is good for all.

That is why this is one of the more important components of our foreign policy as a country and our economic policy, in general.

I reserve the balance of my time.

Mr. RANGEL. Mr. Speaker, how much time do we have remaining?

The SPEAKER pro tempore (Mr. GRAVES of Louisiana). The gentleman from New York has 13½ minutes remaining. The gentleman from Wisconsin has 13½ minutes remaining.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield 3 minutes to the gentleman from Florida (Mr. CURBELO).

Mr. CURBELO of Florida. Mr. Speaker, I thank the chairman for yielding. And I just want to take a moment to recognize the chairman, the ranking member, the subcommittee chairman and ranking member, for their work on this critical legislation.

South Florida, where I hail from, is home to thousands of Haitian Americans, and I know that they will soon be expressing their gratitude to this House, to this Congress, for passing this important bipartisan legislation.

This legislation is going to provide opportunity, hope for the people of the continent of Africa, but also for the people of Haiti. And in south Florida, we have a very special bond with Haiti. We know how much that country needs American involvement, opportunity.

And the relatives of so many Haitians who live in south Florida will be beaming with pride and gratitude when they get the news that this House has passed this critical legislation.

As Chairman RYAN says, this is not just trade legislation. This is foreign policy. This is foreign aid, but the aid that really helps people prosper, the aid that allows companies, governments to provide opportunity for their citizens.

This will also provide opportunity for our citizens. The more markets that we help create for our products, American businesses and American families will thrive.

For a long time, people have been complaining that the economic recovery has been weak; that it has left the people at the bottom behind. This is our opportunity to change that, to create more markets for American exports, to give people hope and opportunity, so that the United States can continue being that country, Mr. Speaker, where anyone who comes and wants to succeed and wants to work hard will have that opportunity. This is how we do it, and we also do it by working together.

All of us in this House want to strengthen Medicare, and today we have taken another important step toward strengthening Medicare. How? By working together. This is exactly what the American people sent us here to do.

For too long, Members of this House have refused to cooperate, have refused to find common ground. Well, we are doing that today, and I am so proud to be able to come to the floor of the House to congratulate our leaders for their fine work, and to offer my strong support of this important bipartisan legislation.

Mr. RANGEL. Mr. Speaker, I continue to reserve the balance of my time.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield 2 minutes to the gentleman from Louisiana (Mr. BOUSTANY), a senior member of the Ways and Means Committee and the chairman of the Human Resources Subcommittee.

Mr. BOUSTANY. Mr. Speaker, I thank the chairman for yielding time.

This is a really important bipartisan bill. I want to thank Mr. RANGEL for his work and, of course, Chairman RYAN.

This bill is important because it is part of our soft power. This is about how America exerts soft power in these regions. It is about helping to build trade capacity in the long run to get us to expanded commercial relations in areas of need.

This bill encourages the adoption and implementation of WTO agreements, including the WTO Trade Facilitation Agreement, which eliminates red tape at the border, something that we have worked very hard to do and something that will benefit American companies in the long run, as well as our trading partners.

This encourages the development by AGOA beneficiaries of utilizing strategies to improve the effectiveness and use of the program to make this program more effective. It commits the United States to working with AGOA beneficiaries to develop and implement these kinds of strategies. It outlines a path for deepening and expanding trade and investment ties, all good for American national security, good for the American economy, good for job creation.

The Generalized System of Preferences program—extends this program until December 31, 2017. It provides retroactive relief to eligible products that were imported during the lapse of the program, and it implements U.S.-WTO commitments by making duty-free certain cotton articles eligible from least-developed beneficiary developing countries. All good policy.

With regard to Haiti—and my colleague spoke earlier about this—this extends the HOPE and HELP programs for products from Haiti until September 30, 2025; encourages foreign investment and job creation by extending trade preferences to reinvigorate the apparel industry and attract new and expanded foreign direct investment; and reaffirms U.S. foreign policy and national security interests by promoting trade and long-term investments in Haiti, as it does with the other countries in Africa through the AGOA program.

We also correct the program that we had earlier dealing with the Medicare sequester, supplementing the entire package with a different pay-for. I think that is more acceptable.

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. RYAN of Wisconsin. I yield the gentleman an additional 1 minute.

Mr. BOUSTANY. So this is really about achieving America's goals. This is about improving our economy. It is about growing jobs. It is about economic connectedness. It is about helping countries that have struggled and building newer relations and stronger commercial relationships with those countries.

This, ultimately, is about doing what America does best and extending our values worldwide.

I urge the support of this bill. It is a good bill. A lot of thought went into it on both sides of the aisle.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield such time as he may consume to the gentleman from Oregon (Mr. BLUMENAUER) for the purposes of a colloquy.

Mr. BLUMENAUER. I appreciate the chairman's courtesy, as I have appreciated the opportunity to be working with you on the package that is coming forward. I know we are not quite there yet. I look forward to continuing this effort.

But I would like to engage in an issue that is critical to Mr. REICHERT, my colleague from the Northwest, to our consumers, and to important jobs in our district.

Today, Mr. Speaker, the innovative footwear industry must face an unreasonable reality at our borders. Two identical looking running shoes are imported. One must pay a significantly higher tariff for a single reason: it contains a waterproof liner. Waterproof means a lot in the Pacific Northwest, for Mr. REICHERT and I.

This bill puts an end to an outmoded tariff code that charges extremely high tariffs for no good reason.

□ 1315

I appreciate the chairman and the staff working with my team, with Mr. REICHERT to try to get this right for tariff relief for outdoor enthusiasts and business around the country, but there is another issue at work here.

Mr. REICHERT and I have been lead sponsors of the U.S. OUTDOOR Act that defines and creates tariff classification unique and specific to recreational performance outerwear and eliminates import duties on those apparel products. The Preference bill achieves one of these goals of the OUTDOOR Act by creating new definitions and tariff classifications for recreational performance outerwear.

Again, I appreciate your efforts, Mr. Chairman, and those of your staff to include the provision. It provides recognition that these are distinct, unique products that will help the industry better track the imports of rec-

reational performance outerwear and sets the stage for tariff relief.

However, due to a drafting error, I understand that the duty rates assigned are incorrect and, in most cases, will raise the tariffs on those products and, as a result, on small- and medium-sized outdoor businesses, if they are not corrected. In addition, I understand the agreed-to language on the definitions of recreational performance outerwear and the list of tariff lines should be included.

Mr. Chairman, I understand that there is a commitment from you and your staff to apply the correct duty rates and make the necessary changes to the definition in the conference report on the Customs reauthorization bill. I further understand that there is a very tight window here that we both know to get this done. The new classifications will come into effect in 15 days, after the Preference bill is signed into law.

I would appreciate your acknowledgement that I understand the commitment correctly and that we will be able to get it done within this timeframe.

Mr. RYAN of Wisconsin. Reclaiming my time, first, I wanted to just note for the record that the footwear provision lowers duty on outdoor activity shoes, athletic footwear, such as gym shoes, just to make sure we can clarify that.

I thank the gentleman from Oregon (Mr. BLUMENAUER) and also the gentleman from Washington (Mr. REICHERT), who is involved in this issue, for their leadership on recreational performance outerwear and footwear.

The provisions we included in this bill will lower costs for American consumers. It will expand opportunities for U.S. businesses in these key product areas. I share both your interest in ensuring that the recreational performance outerwear provisions in this bill do, in fact, achieve their intended results in a revenue-neutral fashion. We have already been working with you on these provisions, and we commit to continue to do so in the conference discussions on the Customs Trade Facilitation and Enforcement Act. So I want to commit to you to making a good-faith effort to work through these highly technical provisions and to do it in a very quick timeframe.

We anticipate a very quick and relatively brief conference so that we can get these issues resolved in a very quick and timely fashion.

I yield to the gentleman from Oregon.

Mr. BLUMENAUER. I appreciate that very much. And I hope that there is one area that we might be able to engage in some activity in the future.

According to a 2007 report by the ITC, there is no commercially viable production of recreational performance outerwear in the United States, yet these products still face tariffs averaging 14 percent, and some go up to almost 30 percent. So I look forward to

continuing to work with you to achieve the next goal of the OUTDOOR Act, which would be duty elimination.

As was discussed before, there is no viable domestic production, very high rates. There are not many opportunities to pursue tariff relief anymore because we have been moving in that direction, and I think that is important. But I look forward to working with you to find the appropriate offset, to deal with revenue neutrality, and enact tariff relief on those products as soon as we can.

Mr. RYAN of Wisconsin. I thank the gentleman for his interest. I share his interest, and I appreciate his indulgence.

With that, Mr. Speaker, I reserve the balance of my time.

Mr. RANGEL. Mr. Speaker, once again, I want to thank Chairman RYAN. He epitomizes what can happen when we find a cause that is good for our country and good for the rest of the world.

I thank Speaker BOEHNER, who allowed this meaningful leadership agreement to move forward; Congressman NUNES, who enthusiastically supported the extension of AGOA; my dear and long-time friend from Utah, Senator HATCH, who managed to keep the bill as clean as possible during this journey with the other house; Senator BILL NELSON, who is a longtime friend and supporter of the extension of the trade agreement that we have with Haiti; and also the African Diplomatic Corps. They certainly did gain the confidence of Republicans and Democrats as they shared their problems and their ability to overcome some of the objections that Members had.

But most of all, and I know that Chairman RYAN joins me in thanking the staff on both sides of the aisle. We can come up with the great ideas, as we normally do, but it takes the staff to put them in the position and put the legislation in place so that we can move forward with it. So on behalf of the chairman and all of the Members that have played a part in the historic extension of this legislation, I want to thank the staff members that made it possible to bring us to this point that we can pass this important piece of legislation.

I yield back the balance of my time.

Mr. RYAN of Wisconsin. Mr. Speaker, how much time remains on my side?

The SPEAKER pro tempore. The gentleman from Wisconsin has 2 minutes remaining.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield myself such time as I may consume.

I thank the gentleman from New York. This is an issue that he has been passionate about for a long time that he, along with other leaders here, championed.

I, too, want to thank the staff for working very well with each other on this issue. We know that this is a win-win.

To our colleagues who haven't been paying attention to this, this bill

makes a big difference. It makes a big difference. It makes a big difference for our constituents, for consumers at home, and it makes a big difference for people who are aspiring to live a dream, who are aspiring to get themselves out of poverty, who are aspiring to make a good life for themselves and their children.

This is something that we should all be proud of, and I am very pleased that we have the kind of bipartisan coalition that we have on this issue. So that is why I urge a "yes" vote.

I am also pleased we were able to fix the other issues, such as sequester, in this bill. And I think, for all of those reasons, we should vote "yes" on this.

Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. All time for debate has expired.

Pursuant to the order of the House of Wednesday, June 10, 2015, the previous question is ordered.

The question is on the motion offered by the gentleman from Wisconsin (Mr. RYAN).

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Mr. RANGEL. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The vote was taken by electronic device, and there were—yeas 397, nays 32, not voting 4, as follows:

[Roll No. 345]

YEAS—397

Abraham  
Adams  
Aderholt  
Aguilar  
Allen  
Amodei  
Ashford  
Barletta  
Barr  
Barton  
Bass  
Beatty  
Becerra  
Benishak  
Bera  
Beyer  
Bilirakis  
Bishop (GA)  
Bishop (MI)  
Bishop (UT)  
Black  
Blackburn  
Blum  
Blumenauer  
Bonamici  
Bost  
Boustany  
Boyle, Brendan  
F.  
Brady (PA)  
Brady (TX)  
Brooks (IN)  
Brown (FL)  
Brownley (CA)  
Buchanan  
Bucshon  
Burgess  
Bustos  
Butterfield  
Byrne  
Calvert  
Capps  
Capuano  
Cárdenas  
Carney  
Carson (IN)  
Carter (GA)  
Carter (TX)

Cartwright  
Castor (FL)  
Castro (TX)  
Chabot  
Chaffetz  
Chu, Judy  
Cicilline  
Clark (MA)  
Clarke (NY)  
Clay  
Cleaver  
Clyburn  
Coffman  
Cohen  
Cole  
Collins (GA)  
Collins (NY)  
Comstock  
Conaway  
Connolly  
Cook  
Cooper  
Costa  
Costello (PA)  
Courtney  
Cramer  
Crawford  
Crenshaw  
Crowley  
Cuellar  
Culberson  
Cummings  
Curbelo (FL)  
Davis (CA)  
Davis, Danny  
Davis, Rodney  
DeFazio  
DeGette  
Delaney  
DeLauro  
DelBene  
Denham  
Dent  
DeSantis  
DeSaunier  
DesJarlais  
Deutch  
Diaz-Balart

Dingell  
Doggett  
Dold  
Donovan  
Doyle, Michael  
F.  
Duckworth  
Edwards  
Ellison  
Ellmers (NC)  
Emmer (MN)  
Engel  
Eshoo  
Esty  
Farenthold  
Farr  
Fattah  
Fincher  
Fitzpatrick  
Fleischmann  
Fleming  
Flores  
Forbes  
Fortenberry  
Foster  
Foxy  
Frankel (FL)  
Franks (AZ)  
Frelinghuysen  
Fudge  
Gabbard  
Gallego  
Garamendi  
Gibbs  
Gibson  
Gohmert  
Goodlatte  
Graham  
Granger  
Graves (GA)  
Graves (LA)  
Graves (MO)  
Grayson  
Green, Al  
Green, Gene  
Griffith  
Grijalva  
Grothman

Guinta  
Guthrie  
Gutiérrez  
Hahn  
Hanna  
Hardy  
Harper  
Harris  
Hartzler  
Hastings  
Heck (NV)  
Heck (WA)  
Hensarling  
Herrera Beutler  
Hice, Jody B.  
Higgins  
Hill  
Himes  
Hinojosa  
Holding  
Honda  
Hoyer  
Hudson  
Huelskamp  
Huffman  
Huizenga (MI)  
Hultgren  
Hurd (TX)  
Hurt (VA)  
Israel  
Issa  
Jackson Lee  
Jeffries  
Jenkins (KS)  
Jenkins (WV)  
Johnson (GA)  
Johnson (OH)  
Johnson, E. B.  
Johnson, Sam  
Jolly  
Joyce  
Kaptur  
Katko  
Keating  
Kelly (IL)  
Kelly (MS)  
Kelly (PA)  
Kennedy  
Kildee  
Kilmer  
Kind  
King (IA)  
King (NY)  
Kinzinger (IL)  
Kirkpatrick  
Kline  
Knight  
Kuster  
LaMalfa  
Lamborn  
Lance  
Langevin  
Larsen (WA)  
Larson (CT)  
Latta  
Lawrence  
Lee  
Levin  
Lewis  
Lieu, Ted  
Lipinski  
LoBiondo  
Loeb sack  
Lofgren  
Long  
Love  
Lowenthal  
Lowey  
Lucas  
Luetkemeyer  
Lujan Grisham  
(NM)  
Luján, Ben Ray  
(NM)  
Lynch  
MacArthur  
Maloney  
Carolyn

Maloney, Sean  
Marchant  
Marino  
Matsui  
McCarthy  
McCaul  
McClintock  
McCollum  
McDermott  
McGovern  
McHenry  
McKinley  
McMorris  
Rodgers  
McNerney  
McSally  
Meadows  
Meehan  
Meeks  
Meng  
Messer  
Mica  
Miller (FL)  
Miller (MI)  
Moolenaar  
Moore  
Moulton  
Mullin  
Mulvaney  
Murphy (FL)  
Murphy (PA)  
Nadler  
Napolitano  
Neal  
Neugebauer  
Newhouse  
Noem  
Nolan  
Norcross  
Nunes  
O'Rourke  
Olson  
Palazzo  
Pallone  
Pascarella  
Paulsen  
Payne  
Pearce  
Pelosi  
Perlmutter  
Perry  
Peters  
Pingree  
Pittenger  
Pitts  
Pocan  
Vela  
Poliquin  
Polis  
Pompeo  
Price (NC)  
Price, Tom  
Quigley  
Rangel  
Ratcliffe  
Reed  
Reichert  
Renacci  
Ribble  
Rice (NY)  
Rice (SC)  
Richmond  
Rigell  
Roby  
Roe (TN)  
Rogers (AL)  
Rogers (KY)  
Rokita  
Rooney (FL)  
Ros-Lehtinen  
Roskam  
Ross  
Rothfus  
Rouzer  
Roybal-Allard  
Royce  
Ruiz  
Ruppersberger  
Rush

Ryan (OH)  
Ryan (WI)  
Sánchez, Linda  
T.  
Sanchez, Loretta  
Sanford  
Sarbanes  
Scalise  
Schakowsky  
Schiff  
Schrader  
Scott (VA)  
Scott, Austin  
Scott, David  
Sensenbrenner  
Serrano  
Sessions  
Sewell (AL)  
Sherman  
Shimkus  
Shuster  
Simpson  
Sinema  
Sires  
Slaughter  
Smith (MO)  
Smith (NE)  
Smith (NJ)  
Smith (TX)  
Smith (WA)  
Speier  
Stefanik  
Neal  
Stewart  
Stivers  
Swalwell (CA)  
Takai  
Takano  
Thompson (MS)  
Thompson (PA)  
Thornberry  
Tiberi  
Tipton  
Titus  
Tonko  
Torres  
Trott  
Tsongas  
Turner  
Upton  
Valadao  
Van Hollen  
Vargas  
Veasey  
Vela  
Velázquez  
Visclosky  
Wagner  
Walberg  
Walden  
Walker  
Walorski  
Walters, Mimi  
Walz  
Wasserman  
Schultz  
Waters, Maxine  
Watson Coleman  
Webster (FL)  
Welch  
Wenstrup  
Westerman  
Whitfield  
Williams  
Wilson (FL)  
Wilson (SC)  
Wittman  
Womack  
Woodall  
Yarmuth  
Yoder  
Young (AK)  
Young (IA)  
Young (IN)  
Zeldin  
Zinke

NAYS—32

Amash  
Babin  
Brat  
Bridenstine  
Brooks (AL)  
Buck  
Duffy  
Duncan (SC)  
Duncan (TN)

Garrett  
Gosar  
Hunter  
Jones  
Jordan  
Labrador  
Loudermilk  
Lummis  
Massie

Mooney (WV)  
Nugent  
Palmer  
Peterson  
Poe (TX)  
Posey  
Rohrabacher  
Russell

Salmon Stutzman Westmoreland  
Schweikert Weber (TX) Yoho

## NOT VOTING—4

Clawson (FL) Gowdy  
Conyers Thompson (CA)

□ 1355

Messrs. BRAT, MOONEY of West Virginia, BROOKS of Alabama, PETERSON, SCHWEIKERT, ROHRABACHER, WEBER of Texas, YOHO, and POE of Texas changed their vote from “yea” to “nay.”

Messrs. KING of New York, GRAVES of Missouri, Ms. DEGETTE, Messrs. RUPPERSBERGER, LIPINSKI, MURPHY of Pennsylvania, RUSH, YOUNG of Alaska, and JOHNSON of Georgia changed their vote from “nay” to “yea.”

So the motion to concur was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

Stated for:

Mr. DUFFY. Mr. Speaker, on H.R. 1295, I mistakenly voted “no.” I would like to vote “yes” on rollcall 345, the Motion to Concur in the Senate amendments with a House amendment to H.R. 1295.

#### DEPARTMENT OF DEFENSE APPROPRIATIONS ACT, 2016

The SPEAKER pro tempore. Pursuant to House Resolution 303 and rule XVIII, the Chair declares the House in the Committee of the Whole House on the state of the Union for the further consideration of the bill, H.R. 2685.

Will the gentleman from Georgia (Mr. COLLINS) kindly resume the chair.

□ 1357

## IN THE COMMITTEE OF THE WHOLE

Accordingly, the House resolved itself into the Committee of the Whole House on the state of the Union for the further consideration of the bill (H.R. 2685) making appropriations for the Department of Defense for the fiscal year ending September 30, 2016, and for other purposes, with Mr. COLLINS of Georgia (Acting Chair) in the chair.

The Clerk read the title of the bill.

The Acting CHAIR. When the Committee of the Whole rose earlier today, the bill had been read through page 163, line 2.

## ANNOUNCEMENT BY THE ACTING CHAIR

The Acting CHAIR. Pursuant to clause 6 of rule XVIII, proceedings will now resume on those amendments on which further proceedings were postponed, in the following order:

Amendment by Mr. SCHIFF of California.

Amendment by Ms. LEE of California.

Amendment by Ms. LEE of California.

Amendment by Mr. SABLON of the Northern Mariana Islands.

Amendment by Mr. GOSAR of Arizona.

Amendment by Mr. JOHNSON of Georgia.

Amendment by Mr. GOSAR of Arizona.

Amendment by Mr. JOHNSON of Georgia.

Amendment by Mr. ELLISON of Minnesota.

Amendment by Mr. SMITH of Missouri.

Amendment by Mr. MASSIE of Kentucky.

The Chair will reduce to 2 minutes the time for any electronic vote in this series.

## AMENDMENT OFFERED BY MR. SCHIFF

The Acting CHAIR. The unfinished business is the demand for a recorded vote on the amendment offered by the gentleman from California (Mr. SCHIFF) on which further proceedings were postponed and on which the noes prevailed by voice vote.

The Clerk will redesignate the amendment.

The Clerk redesignated the amendment.

## RECORDED VOTE

The Acting CHAIR. A recorded vote has been demanded.

A recorded vote was ordered.

The Acting CHAIR. This is a 2-minute vote.

The vote was taken by electronic device, and there were—ayes 196, noes 231, not voting 6, as follows:

[Roll No. 346]

## AYES—196

Adams	Duncan (SC)	Loeb sack
Amash	Edwards	Lofgren
Ashford	Ellison	Lowenthal
Bass	Eshoo	Lowey
Beatty	Esty	Lujan Grisham (NM)
Becerra	Farr	Lujan, Ben Ray (NM)
Benishek	Fattah	Lummis
Beyer	Poster	Maloney, Carolyn
Bishop (GA)	Frankel (FL)	Maloney, Sean
Blum	Fudge	Massie
Blumenauer	Gallego	Matsui
Bonamici	Garamendi	McCollum
Boyle, Brendan F.	Garrett	McDermott
Brady (PA)	Grayson	McGovern
Brooks (AL)	Green, Al	McNerney
Brownley (CA)	Green, Gene	Meeks
Buck	Griffith	Miller (FL)
Burgess	Grijalva	Miller (MI)
Butterfield	Gutiérrez	Moulton
Capps	Hahn	Mulvaney
Capuano	Hastings	Murphy (FL)
Cárdenas	Heck (WA)	Nadler
Carney	Herrera Beutler	Napolitano
Castor (FL)	Higgins	Neal
Castro (TX)	Himes	Nolan
Chu, Judy	Hinojosa	Nugent
Cicilline	Honda	O'Rourke
Clark (MA)	Huelskamp	Pallone
Clarke (NY)	Huffman	Pascarell
Clay	Hurt (VA)	Payne
Cleaver	Israel	Pelosi
Clyburn	Issa	Perlmutter
Cohen	Jackson Lee	Perry
Connolly	Jeffries	Peterson
Conyers	Johnson (GA)	Pingree
Cooper	Johnson, E. B.	Pocan
Courtney	Jones	Polis
Crowley	Kaptur	Posey
Cummings	Keating	Price (NC)
Davis, Danny	Kelly (IL)	Quigley
DeFazio	Kennedy	Rangel
DeGette	Kildee	Ribble
Delaney	Kilmer	Rice (NY)
DeLauro	Kuster	Richmond
DeBene	Labrador	Rigell
DeSaulnier	Langevin	Rohrabacher
DesJarlais	Larsen (WA)	Rokita
Deutch	Larson (CT)	Roybal-Allard
Dingell	Lawrence	Rush
Doggett	Lee	Ryan (OH)
Doyle, Michael F.	Levin	
Duckworth	Lewis	
	Lieu, Ted	
	Lipinski	

Sánchez, Linda T.  
Sanchez, Loretta  
Sanford  
Sarbanes  
Schakowsky  
Schiff  
Schrader  
Schweikert  
Scott (VA)  
Scott, David  
Sensenbrenner  
Serrano  
Sherman

Sires  
Slaughter  
Smith (WA)  
Speier  
Swalwell (CA)  
Takai  
Takano  
Thompson (MS)  
Thompson (PA)  
Titus  
Tonko  
Torres  
Tsongas  
Van Hollen

Vargas  
Veasey  
Vela  
Velázquez  
Visclosky  
Walz  
Wasserman  
Schultz  
Waters, Maxine  
Watson Coleman  
Welch  
Wilson (FL)  
Yarmuth  
Yoho

## NOES—231

Abraham	Graham	Paulsen
Aderholt	Granger	Pearce
Aguilar	Graves (GA)	Peters
Allen	Graves (LA)	Pittenger
Amodel	Graves (MO)	Pitts
Babin	Grothman	Poe (TX)
Barletta	Guinta	Poliquin
Barr	Guthrie	Pompeo
Barton	Hanna	Price, Tom
Bera	Hardy	Ratcliffe
Bilirakis	Harper	Reed
Bishop (MI)	Hartzler	Reichert
Bishop (UT)	Heck (NV)	Renacci
Black	Hensarling	Rice (SC)
Blackburn	Hice, Jody B.	Roby
Bost	Hill	Roe (TN)
Boustany	Holding	Rogers (AL)
Brady (TX)	Hoyer	Rogers (KY)
Brat	Hudson	Rooney (FL)
Bridenstine	Huizenga (MI)	Ros-Lehtinen
Brooks (IN)	Hultgren	Roskam
Brown (FL)	Hunter	Ross
Buchanan	Hurd (TX)	Rothfus
Bucshon	Jenkins (KS)	Rouzer
Bustos	Jenkins (WV)	Royce
Byrne	Johnson (OH)	Ruiz
Calvert	Johnson, Sam	Ruppersberger
Carson (IN)	Jolly	Russell
Carter (GA)	Jordan	Ryan (WI)
Carter (TX)	Joyce	Salmon
Cartwright	Katko	Scalise
Chabot	Kelly (MS)	Scott, Austin
Chaffetz	Kelly (PA)	Sessions
Coffman	Kind	Sewell (AL)
Cole	King (IA)	Shimkus
Collins (GA)	King (NY)	Shuster
Collins (NY)	Kinzinger (IL)	Simpson
Comstock	Kirkpatrick	Sinema
Conaway	Kline	Smith (MO)
Cook	Knight	Smith (NE)
Costa	LaMalfa	Smith (NJ)
Costello (PA)	Lamborn	Smith (TX)
Cramer	Lance	Stefanik
Crawford	Latta	Stewart
Crenshaw	LoBiondo	Stivers
Cuellar	Long	Stutzman
Culberson	Loudermilk	Thornberry
Curbelo (FL)	Love	Tiberi
Davis (CA)	Lucas	Tipton
Davis, Rodney	Luetkemeyer	Trott
Denham	Lynch	Turner
Dent	MacArthur	Upton
DeSantis	Marchant	Valadao
Diaz-Balart	Marino	Wagner
Dold	McCarthy	Walberg
Donovan	McCaul	Walden
Duffy	McClintock	Walker
Duncan (TN)	McHenry	Walorski
Ellmers (NC)	McKinley	Walters, Mimi
Emmer (MN)	McMorris	Weber (TX)
Engel	Rodgers	Webster (FL)
Farenthold	McSally	Wenstrup
Fincher	Meadows	Westerman
Fitzpatrick	Meehan	Westmoreland
Fleischmann	Meng	Whitfield
Fleming	Messer	Williams
Flores	Mica	Wilson (SC)
Forbes	Moolenaar	Wittman
Fortenberry	Mullin	Womack
Fox	Murphy (PA)	Woodall
Franks (AZ)	Neugebauer	Yoder
Frelinghuysen	Newhouse	Young (AK)
Gabbard	Noem	Young (IA)
Gibbs	Norcross	Young (IN)
Gibson	Nunes	Zeldin
Gohmert	Olson	Zinke
Goodlatte	Palazzo	
Gosar	Palmer	

## NOT VOTING—6

Clawson (FL)	Harris	Moore
Gowdy	Mooney (WV)	Thompson (CA)